

Wisconsin Premier Resort Area Tax

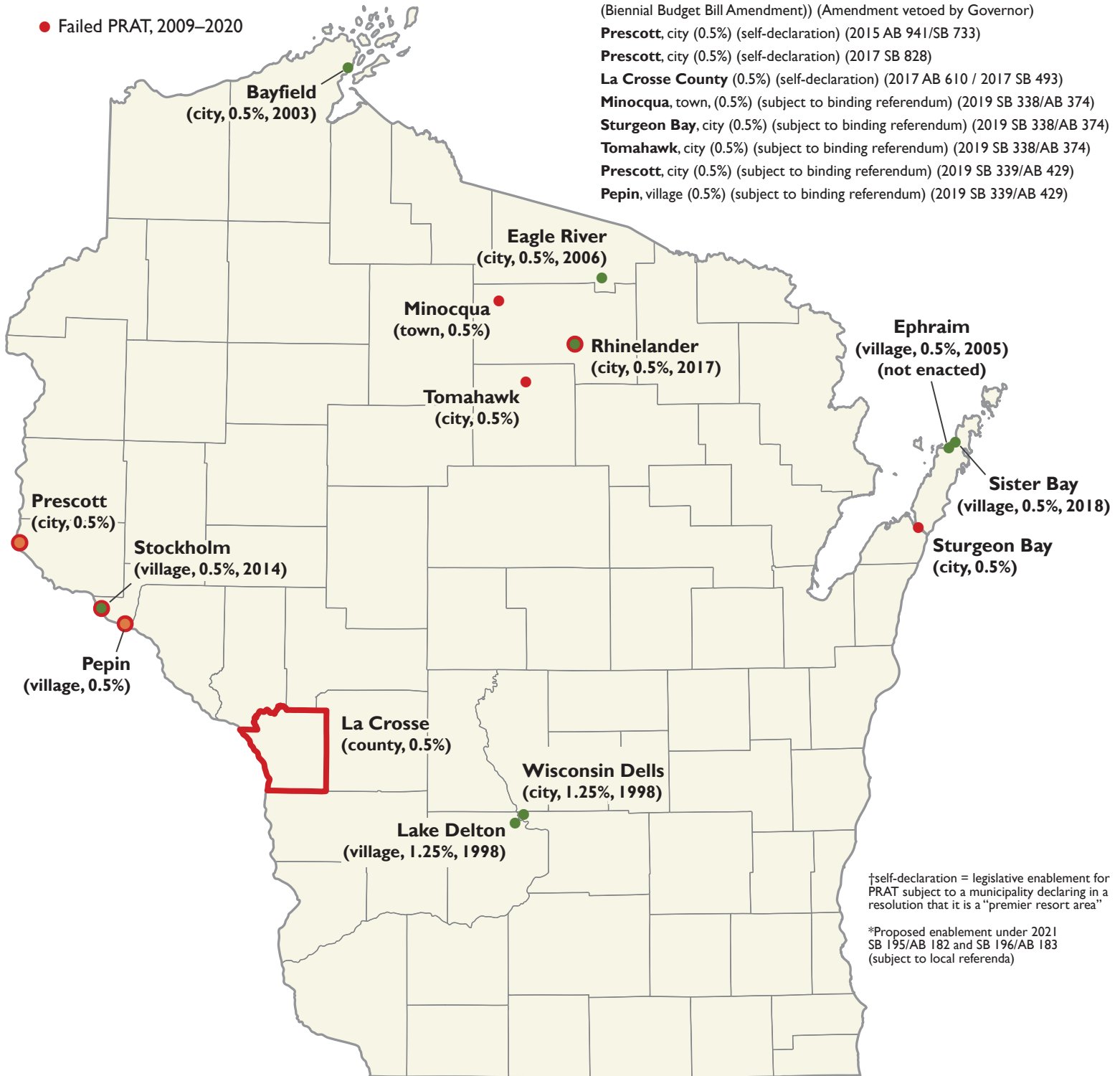
Communities Implementing the Premier Resort Area Tax (PRAT), 2021

Name
(type, tax rate, year implemented)

- Implemented PRAT
- Proposed PRAT 2021*
- Failed PRAT, 2009–2020

Failed PRATs since 2009

- Stockholm**, village (0.5%) (subject to binding referendum) (2009 AB 957/SB526)
- Stockholm**, village (0.5%) (subject to binding referendum) (2011 AB 331/SB 220)
- Stockholm**, village (0.5%) (self-declaration†) (2013 AB 88/SB 86)
- Rhineland**, city (0.5%) (self-declaration) (2015 SB 21/ 2015 Act 55 (Biennial Budget Bill Amendment)) (Amendment vetoed by Governor)
- Prescott**, city (0.5%) (self-declaration) (2015 AB 941/SB 733)
- Prescott**, city (0.5%) (self-declaration) (2017 SB 828)
- La Crosse County** (0.5%) (self-declaration) (2017 AB 610 / 2017 SB 493)
- Minocqua**, town, (0.5%) (subject to binding referendum) (2019 SB 338/AB 374)
- Sturgeon Bay**, city (0.5%) (subject to binding referendum) (2019 SB 338/AB 374)
- Tomahawk**, city (0.5%) (subject to binding referendum) (2019 SB 338/AB 374)
- Prescott**, city (0.5%) (subject to binding referendum) (2019 SB 339/AB 429)
- Pepin**, village (0.5%) (subject to binding referendum) (2019 SB 339/AB 429)



†self-declaration = legislative enablement for PRAT subject to a municipality declaring in a resolution that it is a "premier resort area"

*Proposed enablement under 2021 SB 195/AB 182 and SB 196/AB 183 (subject to local referenda)

The legislature has exempted all of the above communities, except Wisconsin Dells and Lake Delton, from the statutory requirement that 40 percent of the equalized assessed property value be composed of tourism-related retailers, of which none of the above communities meet.

Milwaukee County GIS and Land Information

Information gathered by the Research Services Division, Office of the Milwaukee County Comptroller (kenneth.smith@milwaukeecountywi.gov)

Sources: WI LFB, WI LRB

