

AN ORDINANCE ENACTED BY THE TOWN OF MINOCQUA TO DECLARE ITSELF TO BE A PREMIER RESORT AREA AND TO IMPOSE A PREMIER RESORT AREA TAX

CODE OF ORDINANCES FOR THE TOWN OF MINOCQUA, CHAPTER 29, FINANCE AND TAXATION, ARTICLE V. PREMIER RESORT AREA TAX, SECTION 29-125-132.

Sec. 29-125. Authority.

Wisconsin Act 15 was passed in 2025, creating state statute 66.1113 (2) (k), pursuant to which:

- (1) The Town of Minocqua is a political subdivision of the State of Wisconsin;
- (2) The population of the Town of Minocqua exceeds 4,000 and is less than 11,000;
- (3) On November 6, 2018, a majority of town electors voted in favor of a referendum for the Town of Minocqua to establish a Premier Resort Area Tax.

Sec. 29-126. Declaration.

The Minocqua Town Board of Supervisors herewith enacts this ordinance declaring the Town of Minocqua to be a Premier Resort Area by not less than a two-thirds vote, pursuant to state statutes 66.1113 (2) (a) and 66.1113 (2) (k).

Sec. 29-127. Established.

The Town of Minocqua is declared a Premier Resort Area effective upon enactment of this ordinance, pursuant to state statute 66.1113 (2) (a) and (k).

Sec. 29-128. Tax Rate

A Premier Resort Area Tax shall be imposed at a rate of 0.5 percent, pursuant to state statute 77.994 (1).

Sec. 29-129. Subject Sales.

Subject to collection of the Premier Resort Area Tax shall be the sale, license, lease, or rental in the town of Minocqua of property, items, goods, or services that are taxable pursuant to state statute 77.994 (1).

Sec. 29-130. Conformity to State Laws.

It is the express intent of the Town of Minocqua that the creation and application of this ordinance shall conform to the laws of the State of Wisconsin.

Sec. 29-131. Severability.

The provisions of this article are severable. If any section, subsection, sentence, clause, phrase or portion of this article is for any reason held invalid or unconstitutional, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portion thereof.

Sec. 29-132. Effective Date

The effective date for businesses to collect the Premier Resort Area Tax shall be July 1, 2026, as provided by state law and pursuant to state statute 77.9941 (1).

Adopted by the Minocqua Town Board of Supervisors on this 3rd day of February, 2026.

VOTE ON MOTION TO ADOPT:

Mark Hartzheim, Town Chairman AYE / NAY

Brian Fricke, Town Supervisor AYE / NAY

Erika Petersen, Town Supervisor AYE / NAY

Billy Fried, Town Supervisor AYE / NAY

Lance Krolczyk, Town Supervisor AYE / NAY

MOTION PASSES / FAILS BY A VOTE OF 5 to 0.

Attest:

Roben Haggart
Roben Haggart, Town Clerk