



## What municipalities already collect Premier Resort Area Tax (PRAT)?

| <b>Municipality</b> | <b>Year Enacted</b> | <b>PRAT</b> | <b>2024 PRAT Revenue</b> |
|---------------------|---------------------|-------------|--------------------------|
| Lake Delton         | 1998                | 1.25 %      | \$ 9,047,284             |
| Wisconsin Dells     | 1998                | 1.25 %      | \$ 2,999,523             |
| Bayfield            | 2003                | 0.5 %       | \$ 139,145               |
| Eagle River         | 2006                | 0.5 %       | \$ 280,218               |
| Stockholm           | 2014                | 0.5 %       | \$ 10,425                |
| Rhineland           | 2017                | 0.5 %       | \$ 961,519               |
| Sister Bay          | 2018                | 0.5 %       | \$ 342,367               |
| Ephraim             | 2022                | 0.5 %       | \$ 151,024               |
| -----               |                     |             |                          |
| Sturgeon Bay        | July 1, 2026        | 0.5 %       | \$ ---                   |
| Minocqua            | July 1, 2026        | 0.5 %       | \$ ---                   |

## How does Minocqua compare to other destinations when combining Room Tax and PRAT?

| <b>Municipality</b> | <b>Room Tax</b> | <b>PRAT</b> | <b>Total</b> |
|---------------------|-----------------|-------------|--------------|
| Sister Bay*         | 8.0 %           | 0.5 %       | 8.5 %        |
| Ephraim*            | 8.0 %           | 0.5 %       | 8.5 %        |
| Baileys Harbor*     | 8.0 %           | ---         | 8.0 %        |
| Egg Harbor*         | 8.0 %           | ---         | 8.0 %        |
| Lake Geneva         | 8.0 %           | ---         | 8.0 %        |
| Waupaca             | 8.0 %           | ---         | 8.0 %        |
| Sheboygan           | 8.0 %           | ---         | 8.0 %        |
| Bayfield            | 6.5 %           | 0.5 %       | 7.0 %        |
| Green Lake          | 7.0 %           | ---         | 7.0 %        |
| Three Lakes         | 7.0 %           | ---         | 7.0 %        |
| Lake Delton         | 5.5 %           | 1.25 %      | 6.75 %       |
| Wisconsin Dells     | 5.5 %           | 1.25 %      | 6.75 %       |
| Boulder Junction    | 6.75 %          | ---         | 6.75 %       |
| Rhineland           | 5.5 %           | 0.5 %       | 6.0 %        |
| Minocqua            | 5.5 %           | 0.5 %       | 6.0 %        |
| Eagle River         | 4.5 %           | 0.5 %       | 5.0 %        |

\*These municipalities are within the 8% Door County Room Tax Zone.

*All municipalities must also collect a 5% state sales tax, and nearly all collect a 0.5% county sales tax.*

(Most PRAT data sourced from Wisconsin Department of Revenue information)