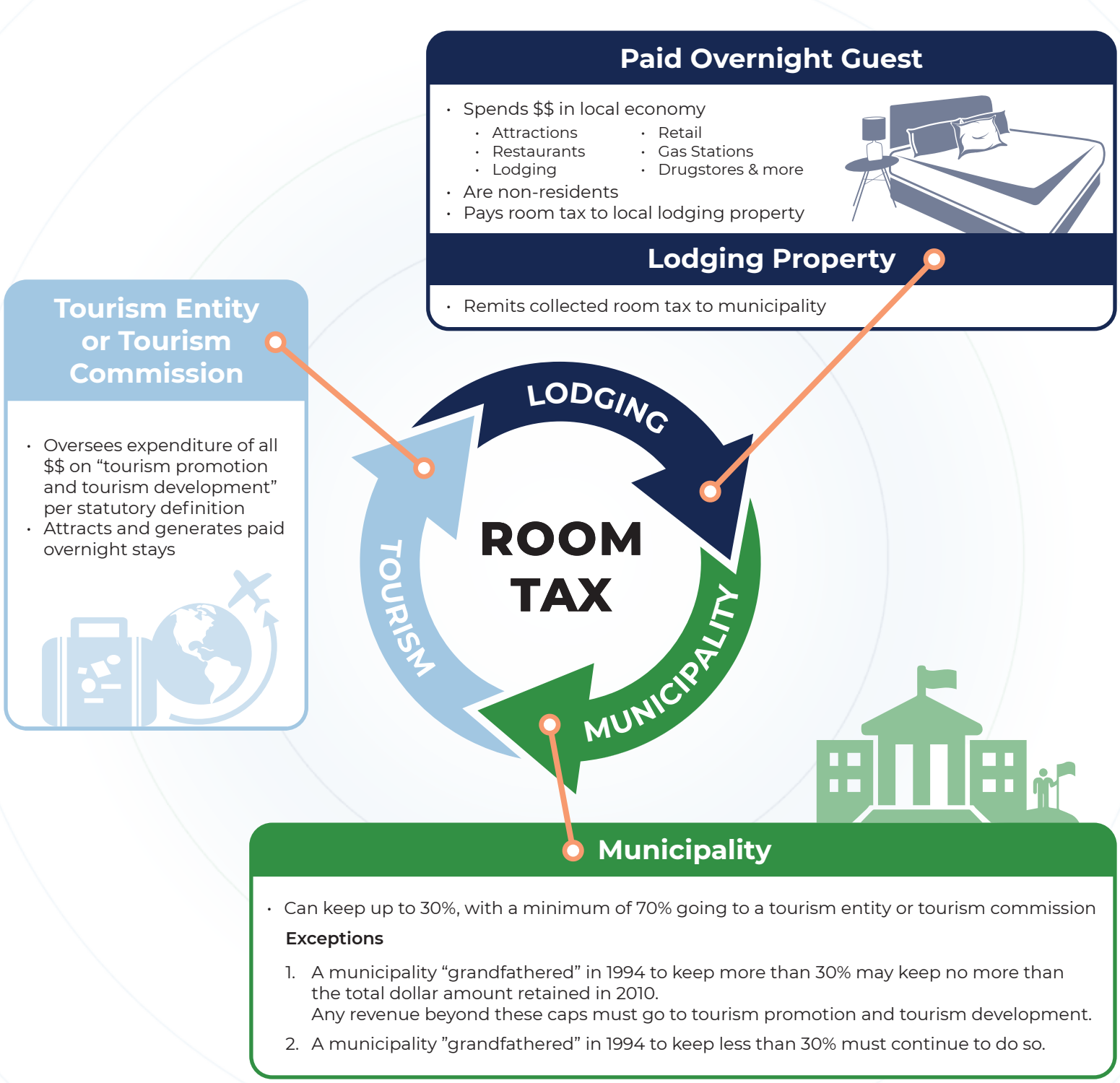


# WISCONSIN LOCAL ROOM TAX MODEL



## Paid Overnight Guest

- Spends \$\$ in local economy
  - Attractions
  - Restaurants
  - Lodging
  - Retail
  - Gas Stations
  - Drugstores & more
- Are non-residents
- Pays room tax to local lodging property



## Lodging Property

- Remits collected room tax to municipality

## Tourism Entity or Tourism Commission

- Oversees expenditure of all \$\$ on "tourism promotion and tourism development" per statutory definition
- Attracts and generates paid overnight stays



## ROOM TAX

## Municipality

- Can keep up to 30%, with a minimum of 70% going to a tourism entity or tourism commission
- Exceptions**
1. A municipality "grandfathered" in 1994 to keep more than 30% may keep no more than the total dollar amount retained in 2010. Any revenue beyond these caps must go to tourism promotion and tourism development.
  2. A municipality "grandfathered" in 1994 to keep less than 30% must continue to do so.