City of Lake Geneva, 626 Geneva St, Lake Geneva, WI 53147-262.248.3673-www.cityoflakegeneva.gov

Tourism Commission Agenda
Tuesday, September 15, 2026 - 4:00 PM
Lake Geneva City Hall; Conference Room 2A (2nd floor)

Members:
Chairperson Luke Pfeifer, Vice-Chairperson Mary Daly, Shelley Rowell, Dana Trilla,
Alderperson Mary Jo Fesenmaier, and Alderperson Brian Smith
Ex-Officio Members: Mayor Todd Krause, Comptroller Laura Pisarcik,
and VISIT Lake Geneva President Stephanie Klett

1. Call to Order
2. Roll Call
3. Election of Secretary
4. Written financial update regarding Room Tax Dollars Collected, Financials, current Budget & Disbursements, list of outstanding (unpaid) tourism grants awarded
5. Working Session to identify possible future goals and priorities of the Tourism Commission *(The following items are intended for discussion as part of a Tourism Commission working session. No formal action will be taken.)*
    a. Discussion regarding the history and purpose of the Tourism Commission and Room Tax
    b. Review and Discussion of historical Tourism Commission expenditures and use of Room Tax revenues
    c. Discussion regarding the future goals and priorities of the Tourism Commission
6. Reports
    a. Independent Contractor: Heather Jones
    b. Tourism Entity: VISIT Lake Geneva
7. Adjournment

A quorum of the Council may be present; however, no official Council action will be taken.
Requests from persons with disabilities who need assistance to participate in this meeting should be made to the City Clerk's office in advance so that the appropriate accommodations can be made.

CITY OF LAKE GENEVA
ROOM TAX COMPARISONS
2025 AND 2026

2025

	Room Tax Regular	Room Tax Marketplace	Additions Room Tax-Reg Since last Reported	Additions Room Tax-Marketplace Since last Reported	Net Totals	Amount Issued to LG Visit	Check Issue Date
January	24,826.04	0.60	27,292.54	-	52,119.18	-	
February	387.96	63.60	52,944.32	-	53,395.88	-	
March	1,074.49	188,602.36	80,199.12	-	269,875.97	29,919.77	6/6/2025
April	48,026.62	65.58	12,453.49	-	60,545.69	59,586.95	7/11/2025
May	96,255.42	160.61	9,121.69	-	105,537.72	223,216.47	8/8/2025
June	4,208.36	255,320.23	208,382.45	-	467,911.04	92,716.74	9/5/2025
July	157,080.41	219.27	121,460.14	-	278,759.82	136,244.59	10/10/2025
August	228,543.98	404.45	24,500.40	-	253,448.83	153,626.54	11/7/2025
September	798.74	286,650.19	203,130.57	-	490,579.50	356,413.52	12/5/2025
October	16,618.71	62.04	107,639.64	-	124,320.39	85,877.39	1/9/2026
November	52,552.58	34,674.11	5,826.19	48.97	93,052.88	123,601.61	2/20/2026
December	69,234.93	154,069.39			223,304.32		
	699,608.24	920,292.43	852,950.55	48.97	2,472,851.22	1,261,203.58	-

2026

	Room Tax Regular	Room Tax Marketplace	Additions Room Tax-Reg Since last Reported	Additions Room Tax-Marketplace Since last Reported	Net Totals	Amount Issued to LG Visit	Check Issue Date	
January	44,200.13	43.70	5,345.47		49,589.30	-		
February	20,200.54	22.78	28,181.41		48,404.73	-		
March	1,463.59	189,012.02	72,763.75		263,239.36			-
April	1,796.79	11.42	55,191.61		56,999.82	10,099.32	6/12/2026	
May	46,700.78	53.03	32,026.26		78,780.07	40,212.41	7/9/2026	
June	213,862.52	298,647.95	-		512,510.47	275,613.71	8/7/2026	
July	4,715.92	83.85	128,361.49		133,161.26	242,606.98	9/11/2026	
August					-			
September					-			
October					-			
November					-			
December					-			
	332,940.27	487,874.75	321,869.99	-	1,142,685.01	568,532.42	397,957.09	

Variance 289,734.46

1,142,685.01	City Portion 30% (after $362,377)
362,377.00	City Minimum portion
780,308.01	Net minus City Minimum
780,308.01	Tourism Funds
568,532.42	Per Visit Con.72.86%
(0.00)	Owed to Visit

Note: Marketplace Providers now pay on a quarterly basis

Tourism Grant Commitments

Meetings	Events	Amount committed	Vendor	Date of Event	Paid to Date	Remaining Balance	PAID	
2025-Meetings								
January	Fall 2025 and Winter 2026 Promo	10,000.00	Riviera -Heather Jones	Various	2,900.00	7,100.00	5/16/2025	
							6/12/2026	
February	Art in the Park	22,280.00	Geneva Lake Arts Foundation, Inc.	August 9-10, 2025	20,369.50	-	9/26/2025	
	Wisconsin Cheese Festival	10,000.00	LG house of Music and Adams Publishing Group	May 16-18, 2025	10,000.00	-	6/27/2025	
	Taco Fest	10,000.00	LG house of Music and Adams Publishing Group	September 12-14, 2025	10,000.00	-	10/10/2025	
March	Wee Whiskey Fest	20,000.00	Geneva Lakes Whiskey Club	April 25-27, 2025	20,000.00	-	6/13/2025	
April	None							
May	Corporate Meetings and Events	7,500.00	The Riviera Ballroom	June-September, 2025	7,500.00	-	8/6/2025	
	Das Fest Wisconsin	15,000.00	Prost! Das Fest Wisconsin	July 18-20, 2025	15,000.00	-	10/10/2025	
	Venetian Festival	27,500.00	Lake Geneva Jaycees	August 13-17, 2025	27,500.00	-	10/9/2025	
June	Jazz by the Lake	9,800.00	Midwest Young Artists Concert	19-Jul-25	3,500.00	-	8/6/2025	
July	Gala Days and Nights	35,000.00	Geneva Lake Women's Association	October 24-26, 2025	30,449.15	-	6/19/2026	
	Sylph, A Contemporary Ballet Performance	7,948.00	Dawn Springer Dance Projects	August 27-28, 2025	7,628.86	-	11/3/2025	
	Venetian Festival	2,650.00	Lake Geneva Jaycees (add'l Request)	August 13-17, 2025	2,018.79	-	10/9/2025	
August	Honoring our Military Heroes	20,000.00	Geneva Lake Museum	Opening April 2026	20,000.00	-	8/7/2026	Municpal Development
September	Tracing the Divide	4,000.00	Avant Cycles	October 25-26, 2025	3,726.73	-	12/1/2025	
	Oktoberfest	22,005.56	Downtwon Bid	October 11-12, 2025	-	-		Not received in require time
	Abominable Trail Race	3,000.00	ASR Events, LLC	November 15,2025	1,933.01	-	1/9/2026	
	Abominable Snow Race	10,000.00	ASR Events, LLC	January 31, 2026	6,771.29	-	3/20/2026	
	Lake Geneva Winter Bridal Expo	30,000.00	Celebration Management	January 17, 2026	27,463.23	-	3/20/2026	
October	Downtown Ice Sculpture Walk	15,900.00	VISIT Lake Geneva	January 28-February 1, 2026	14,373.60	-	4/17/2026	
	World's Tallest Glass Tree	50,000.00	Mackglass Community	December 5-14, 2025	50,000.00	-	3/20/2026	
	Gary Con	12,000.00	Gaxx Worx, LLC	March 18-22,2026	12,000.00	-	6/19/2026	
November	Baseball/Softball Travel Tournaments	36,400.00	YMCA	Spring 2026	31,706.90	-	6/19/2026	
	The Balloon Adventure-Buggin Out	25,000.00	531 Fund	March 19-29, 2026	25,000.00	-	5/29/2026	
December	None-Meeting Cancelled							
	Total Grants Paid 2025	405,983.56			349,841.06	7,100.00		

Tourism Grant Commitments

Meetings	Events	Amount committed	Vendor	Date of Event	Paid to Date	Remaining Balance	PAID	
2026 -Meetings								
January	None-Meeting Cancelled							
February	None-Meeting Cancelled							
March	Wee Whiskey Fest	25,000.00	Geneva Lakes Whiskey Club	April 17-19, 2026	25,000.00	-	6/19/2026	
	Splash, Sparkle and Bloom	8,200.00	Lake Geneva Garden Club	August 4-6, 2026		8,200.00		
	Das Fest Wisconsin(requested add'l in April)	14,750.00	Prost! Das Fest Wisconsin	July 31-August 2, 2026	-	14,750.00		
April	Art in the Park	26,300.00	Geneva Lake Arts Foundation, Inc.	August 8-9,2026	-	26,300.00		
	Lake Geneva Pride Weekend	15,127.00	Downtown Lake Geneva BID	June 11-14, 2026	-	15,127.00		
May	Cancelled							
June	Bridal Expo	30,000.00	Celebration Management	January 16, 2027	-	30,000.00		Continued to July
	Pink the Lake	4,000.00	Pink The Lake	August 1st, 2026	-	4,000.00		
	Fat Tire Charity Ride	7,000.00	Fat Tire Charity Ride	September 19, 2026	-	7,000.00		Continued to July (Approed down to $7,000)
	Literary Festival	7,199.50	Lakeside Books & The LG Public Library	August 22, 2026	-	7,199.50		
July	Venetian Festival	30,000.00	Lake Geneva Jaycees	August 19-23, 2026	-	30,000.00		Reduced from 35K to 30K
August	Abominable Snow Race	10,000.00	ASR Events, LLC	January 30, 2027	-	-		
	Abominable Trail Race	3,000.00	ASR Events, LLC	November 14, 2026	-	-		
September	None							
	Total 2026	180,576.50			25,000.00	142,576.50		

CITY OF LAKE GENEVA
BALANCE SHEET
JULY 31, 2026

FUND 47 - TOURISM

	ASSETS		
47-00-00-11111	FUND CASH	1,145,648.26	
	TOTAL ASSETS		1,145,648.26
	LIABILITIES AND EQUITY		
	FUND EQUITY		
47-00-00-34800	RESTRICTED FUND BALANCE	756,863.11	
	REVENUE OVER EXPENDITURES - YTD	388,785.15	
	TOTAL FUND EQUITY		1,145,648.26
	TOTAL LIABILITIES & EQUITY		1,145,648.26

Account Number	Account Title	2026-26 Period Actual	2026-26 Current year Actual	Current year Budget	Variance Current year	% of Budget
TOURISM						
TOURISM						
47-00-00-41210	ROOM TAX	250,063.04	780,308.01	1,600,000.00	819,691.99	48.77
47-00-00-46100	TOURISM MISC REVENUE	.00	.00	.00	.00	.00
47-00-00-48110	INTEREST INCOME	2,737.05	12,470.19	20,000.00	7,529.81	62.35
47-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	.00	.00	64,655.00	64,655.00	.00
47-00-00-49350	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00
Total TOURISM:		252,800.09	792,778.20	1,684,655.00	891,876.80	47.06
47-00-00-57100	HOTEL/MOTEL ASSN-CHAM OF COM	40,212.41	50,311.73	800,000.00	474,074.56	40.74
47-00-00-57210	EVENTS COORDINATOR	.00	.00	.00	.00	.00
47-00-00-57212	RIVIERA MARKETING COORDINATOR	5,833.34	46,666.72	70,000.00	17,499.94	75.00
47-70-00-57150	PROMOTIONAL GRANT	.00	224,214.17	150,000.00	88,289.65-	158.86
47-70-00-57155	TOURISM MUNICIPAL DEVELOPMENT	2,419.27	82,800.43	422,000.00	308,560.05	26.88
47-70-00-59500	TRANSFER TO LAKEFRONT FUND	.00	.00	.00	.00	.00
47-70-00-59600	TRANSFER TO DEBT SERVICE FUND	.00	.00	242,655.00	242,655.00	.00
TOURISM Expenditure Total:		48,465.02	403,993.05	1,684,655.00	954,499.90	43.34
Net Total TOURISM:		204,335.07	388,785.15	.00	62,623.10-	.00
Net Grand Totals:		204,335.07	388,785.15	.00	62,623.10-	.00

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
FUND CASH			06/30/2026 (06/26) Balance	47-00-00-11111			946,296.10
08/31/2026	CA	17	Cash Allocation - Created: 08/12/26 4:14 PM		2,737.05		
07/31/2026	CA	29	Cash Allocation - Created: 08/21/26 9:20 AM			2,737.05-	
09/30/2026	CA	43	Cash Allocation - Created: 09/08/26 11:28 AM		250,063.04		
07/07/2026	CA-CD	12	CDA Fund Allocation - Created: 07/08/26 11:51			4,982.91-	
07/08/2026	CA-CD	23	CDA Fund Allocation - Created: 07/10/26 3:51 P			41,745.15-	
07/23/2026	CA-CD	59	CDA Fund Allocation - Created: 07/24/26 3:03 P			119.99-	
07/31/2026	CA-CD	70	CDA Fund Allocation - Created: 07/31/26 1:37 P			6,599.88-	
07/31/2026	CA-JE	8	JE Fund Allocation - Created: 08/21/26 9:20 AM		2,737.05		
			07/31/2026 (07/26) Period Totals and Balance		255,537.14 *	56,184.98- *	1,145,648.26
RESTRICTED FUND BALANCE			06/30/2026 (06/26) Balance	47-00-00-34800			756,863.11-
			07/31/2026 (07/26) Period Totals and Balance		.00 *	.00 *	756,863.11-
ROOM TAX			06/30/2026 (06/26) Balance	47-00-00-41210			530,244.97-
07/31/2026	JE	32	TRANSFER ROOM TAX TO TOURISM FUND-J			143,297.45-	
07/31/2026	JE	32	TRANSFER ROOM TAX TO TOURISM FUND-J			106,765.59-	
			07/31/2026 (07/26) Period Totals and Balance		.00 *	250,063.04- *	780,308.01-
YTD Encumbrance .00 YTD Actual -780,308.01 Total -780,308.01 YTD Budget -1,600,000.00 Unearned 819,691.99							
INTEREST INCOME			06/30/2026 (06/26) Balance	47-00-00-48110			9,733.14-
07/31/2026	JE	25	REC JUL LGIP ACTIVITY			2,737.05-	
			07/31/2026 (07/26) Period Totals and Balance		.00 *	2,737.05- *	12,470.19-
YTD Encumbrance .00 YTD Actual -12,470.19 Total -12,470.19 YTD Budget -20,000.00 Unearned 7,529.81							
HOTEL/MOTEL ASSN-CHAM OF COMM			06/30/2026 (06/26) Balance	47-00-00-57100			10,099.32
07/07/2026	AP	124	LAKE GENEVA CONVENTION **Desc: 2026 SHARE OF ROOM TAX (JAN-MAY 2026)		40,212.41		
			07/31/2026 (07/26) Period Totals and Balance		40,212.41 *	.00 *	50,311.73
YTD Encumbrance .00 YTD Actual 50,311.73 Total 50,311.73 YTD Budget 800,000.00 Unexpended 749,688.27							
RIVIERA MARKETING COORDINATOR			06/30/2026 (06/26) Balance	47-00-00-57212			40,833.38
08/01/2026	AP	1254	JONES, HEATHER **Desc: RIVIERA EVENTS COORDINATOR-AUG 2026		5,833.34		
			07/31/2026 (07/26) Period Totals and Balance		5,833.34 *	.00 *	46,666.72
YTD Encumbrance .00 YTD Actual 46,666.72 Total 46,666.72 YTD Budget 70,000.00 Unexpended 23,333.28							
PROMOTIONAL GRANT			06/30/2026 (06/26) Balance	47-70-00-57150			224,214.17
			07/31/2026 (07/26) Period Totals and Balance		.00 *	.00 *	224,214.17
YTD Encumbrance .00 YTD Actual 224,214.17 Total 224,214.17 YTD Budget 150,000.00 Unexpended (74,214.17)							
TOURISM MUNICIPAL DEVELOPMENT			06/30/2026 (06/26) Balance	47-70-00-57155			80,381.16
07/09/2026	AP	286	JONES, HEATHER **Desc: RIVIERA BALLROOM-ZOLA SUBSCRIPTION		570.00		
07/09/2026	AP	287	JONES, HEATHER **Desc: REIMB INK CARTRIDGES		75.72		

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount		Credit Amount		Balance
05/27/2026	AP	292	ELAN FINANCIAL SERVICES **Desc: GOOGLE ADS		300.00				
05/27/2026	AP	298	ELAN FINANCIAL SERVICES **Desc: GOOGLE ADS WITH WIX APRIL 1-30		83.02				
05/27/2026	AP	303	ELAN FINANCIAL SERVICES **Desc: WIX PREMIUM PLAN LAKE GENEVA HOTELS		204.00				
05/27/2026	AP	307	ELAN FINANCIAL SERVICES **Desc: GOOGLE ADS - MONTHLY MAY 24-JUN 24		300.00				
07/14/2026	AP	1009	CHARTER COMMUNICATIONS **Desc: INTERNET SVC-JUL 2026		119.99				
06/24/2026	AP	1268	ELAN FINANCIAL SERVICES **Desc: WIX PREMIUM PLAN BUSINESS VIP		708.00				
06/24/2026	AP	1275	ELAN FINANCIAL SERVICES **Desc: GOOGLE ADS - MONTHLY MAY 1 - MAY 30		12.80				
07/12/2026	AP	1350	T-MOBILE USA INC **Desc: RIVIERA CELL-HEATHER		45.74				
			07/31/2026 (07/26) Period Totals and Balance		2,419.27	*	.00	*	82,800.43

YTD Encumbrance .00 YTD Actual 82,800.43 Total 82,800.43 YTD Budget 422,000.00 Unexpended 339,199.57

Number of Transactions: 23 Number of Accounts: 8	Debit	Credit	Proof
Total TOURISM:	304,002.16	308,985.07-	4,982.91-

Number of Transactions: 23 Number of Accounts: 8	Debit	Credit	Proof
Grand Totals:	304,002.16	308,985.07-	4,982.91-

Report Criteria:
- Actual Amounts
- Only Accounts With Balances
- Summarize Payroll Detail
- Print Period Totals
- Print Grand Totals
- Include Only Description Comments
- Page and Total by FUND
- All Segments Tested for Total Breaks
- [Report].Account Number = "47000011111"-"47700059500"

2026 Tourism Fund Chair Report

Financials as of July 31, 2026. Provided for September 15, 2026 Meeting

ROOM TAX DISTRIBUTION	Budget	Notes
Estimated Total Room Tax	2,285,714.28	Calculated based on a budget of 1.6M for Tourism Commission Share
City (30%)	685,714.28	
City Min GTD	362,377.00	The minimum amount the city is gtd based on what was retained in 2010
City Total	**685,714.28**	City keeps the greater of 30% or the amount retained in 2010
Tourism Commission	**1,600,000.00**	Remaining amount left after City

BUDGET/FORECAST	Account Title	2026 Budget	2026 YTD	2026 Projection	Notes
REVENUES			*thru 7/31/2026*		
47-00-00-41210	ROOM TAX	1,600,000	780,308	1,600,000	
47-00-00-48110	INTEREST INCOME	20,000	12,470	20,000	
47-00-00-49100	APPL. PRIOR YR APPROPRIATIONS	64,655	-	64,655	
TOTAL REVENUE		**1,684,655**	**792,778**	**1,684,655**	
FORECAST REVENUE REMAINING				**891,877**	
EXPENDITURES					
47-00-00-57100	HOTEL/MOTEL ASSN-CHAM OF COM	800,000	50,312	1,165,760	Budget was 50% instead of 72.86% as contracted from the Tourism Commission.
47-00-00-57212	RIVIERA MARKETING COORDINATOR	70,000	46,667	70,000	
47-70-00-57150	PROMOTIONAL GRANT	150,000	224,214	150,000	
47-70-00-57155	TOURISM MUNICIPAL DEVELOPMENT	422,000	82,800	56,240	Reduced by variance from correction in Hotel/Motel Assn-Cham of Com
47-70-00-59600	TRANSFER TO DEBT SERVICE FUND	242,655	-	242,655	
TOTAL EXPENDITURES		**1,684,655**		**1,684,655**	
FUND SURPLUS (DEFICIT)		**-**		**-**	

2026 FUNDS		Amount	Notes
Forecasted Promotional Grants		150,000	
Forecast Tourism Development (budget less corrections)		56,240	
Total		**206,240**	
2026 Committed Grants		180,577	
2026 Committed Tourism Development		-	
2026 Estimated Riv Marketing (recorded in Tourism Development)		42,441	Based on 17,683.80 YTD as of 5/31
ESTIMATED REMAINING		**(16,778)**	

FUND FORECAST	Item	Amount	Notes
Current Balance	As of 6/30/2026	1,145,657	
Less 2025 Paid Since 6/30/2026		**20,000**	
	Honoring our Military Heroes	20,000	pd 8/7/2026
Less 2025 Outstanding Grants/Tourism Dev		288,356	
	Fall 2025 and Winter 2026 Promo	7,100	
	EST Knowles-Nelson Remaining	192,206	Total Grant $242,500 less amt pd
	EST Riviera Drapes Remaining	89,050	Total Grant $89,050 - none pd
Balance After 2025 Pd/Outstanding Grants		**837,301**	
Expected Remaining Revenue 2026 (Budget less YTD)		**827,222**	
	ROOM TAX	819,692	
	INTEREST INCOME	7,530	
	APPL. PRIOR YR APPROPRIATIONS	-	Does not increase fund balance
Expected Remaining Expenses 2026 (Forecast less YTD)		**1,381,437**	
	HOTEL/MOTEL ASSN-CHAM OF COM	1,115,448	
	RIVIERA MARKETING COORDINATOR	23,333	
	PROMOTIONAL GRANT		See breakout below
	TOURISM MUNICIPAL DEVELOPMENT		See breakout below
	TRANSFER TO DEBT SERVICE FUND	242,655	
Balance Remaining for Grants and Tourism Development		**283,087**	
2026 Grants Outstanding		**155,577**	
	Splash. Sparkle, and Bloom Garden Show	8,200	
	Prost Das Fest Wisconsin	12,500	
	Art in the Park (GLAF)	26,300	
	Lake Geneva Pride Weekend	15,127	
	Prost Das Fest Wisconsin - For Shuttles	2,250	
	Pink the Lake & The Pink Party	4,000	
	Lakeside Literary Festival	7,200	
	Fat Tire Charity Ride	7,000	
	Bridal Expo	30,000	
	Venetian Festival	30,000	
	Abominable Snow Race	10,000	
	Abominable Trail Race	3,000	
	Wee Whiskey	-	25,000 paid in June
2026 Tourism Development		12,500	
	Estimated Riv Marketing Remaining	12,500	Based on est $2,500 per month
Estimated Balance Remaining After Existing Commitments		**115,010**	

Wisconsin Room Tax Law Reference

Taken from Wisconsin Statutes 66 and 77
For the Lake Geneva Tourism Commission

Legend

Yellow Highlight - Key text relating to activities of the Tourism Commission

Grey Highlight - Text that currently does not pertain to the Tourism Commission

~~Grey Strikethrough~~ - Text not related to the Room Tax Law

The highlights in this document are for reference of the Lake Geneva Tourism Commission in discussion and are not a legal representation. Highlights will be updated as identified by the Tourism Commission

Updated September 9, 2026

~~**66.0613 Assessment on racing prohibited.** Notwithstanding subch. V of ch. 77, no county, town, city or village may levy or collect from any licensee, as defined in s. 562.01 (7), any fee, tax or assessment on any wager in any race, as defined in s. 562.01 (10), or on any admission to any racetrack, as defined in s. 562.01 (12), except as provided in s. 562.08.~~

~~**History:** 1987 a. 354; 1991 a. 39; 1999 a. 150 s. 564; Stats. 1999 s. 66.0613.~~

66.0615 Room tax; forfeitures. (1) In this section:

(a) "Commission" means an entity created by one municipality or by 2 or more municipalities in a zone, to coordinate tourism promotion and tourism development for the zone.

(am) "District" has the meaning given in s. 229.41 (4m).

(b) "Hotel" has the meaning given in s. 77.52 (2) (a) 1.

(bt) "Marketplace provider" has the meaning given in s. 77.51 (7i), to the extent that the marketplace provider facilitates the sale or furnishing of rooms, lodging, or other accommodations to transients under sub. (1m) (a).

(bu) "Marketplace seller" has the meaning given in s. 77.51 (7j).

(c) "Motel" has the meaning given in s. 77.52 (2) (a) 1.

(d) "Municipality" means any city, village or town.

(de) "Occupant" means a person who rents a short-term rental through a marketplace provider.

(df) "Owner" means the person who owns the residential dwelling that has been rented.

(di) "Residential dwelling" means any building, structure, or part of the building or structure, that is used or intended to be used as a home, residence, or sleeping place by one person or by 2 or more persons maintaining a common household, to the exclusion of all others.

(dk) "Short-term rental" means a residential dwelling that is offered for rent for a fee and for fewer than 30 consecutive days.

(dm) "Sponsoring municipality" means a city, village or town that creates a district either separately or in combination with another city, village, town or county.

(e) "Tourism" means travel for recreational, business or educational purposes.

(f) "Tourism entity" means a nonprofit organization that came into existence before January 1, 2015, spends at least 51 percent of its revenues on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality, except that if no such organization exists, a municipality may contract with one of the following entities:

1. A nonprofit organization that spends at least 51 percent of its revenues on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality.

2. A nonprofit organization that was incorporated before January 1, 2015, spends 100 percent of the room tax revenue it receives from a municipality on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality.

(fm) "Tourism promotion and tourism development" means any of the following that are significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment on which a tax under sub. (1m) (a) may be imposed, that are owned by different persons and located within a municipality in which a tax under this section is in effect; or, if the municipality has only one such establishment, reasonably likely to generate paid overnight stays in that establishment:

1. Marketing projects, including advertising media buys, creation and distribution of printed or electronic promotional tourist materials, or efforts to recruit conventions, sporting events, or motorcoach groups.

2. Transient tourist informational services.

3. Tangible municipal development, including a convention center.

(g) "Transient" has the meaning given in s. 77.52 (2) (a) 1.

(h) "Zone" means an area made up of 2 or more municipalities that, those municipalities agree, is a single destination as perceived by the traveling public.

(1m) (a) The governing body of a municipality may enact an ordinance, and a district, under par. (e), may adopt a resolution, imposing a tax on the sales price from selling or furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators, marketplace providers, owners of short-term rentals, and other persons or retailers selling or furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. A tax imposed under this paragraph may be collected from the consumer or user, but may not be imposed on sales to the federal government and persons listed under s. 77.54 (9a). A tax imposed under this paragraph by a municipality shall be paid to the municipality and, with regard to any tax revenue that may not be retained by the municipality, shall be forwarded by the municipality to a tourism entity or a commission if one is created under par. (c), as provided in par. (d). Except as provided in par. (am), a tax imposed under this paragraph by a municipality may not exceed 8 percent of the sales price. Except as provided in par. (am), if a tax greater than 8 percent of the sales price under this paragraph is in effect on May 13, 1994, the municipality imposing the tax shall reduce the tax to 8 percent, effective on June 1, 1994.

(am) A municipality that imposes a room tax under par. (a) is not subject to the limit on the maximum amount of tax that may be imposed under that paragraph if any of the following apply:

1. The municipality is located in a county with a population of at least 380,000 and a convention center is being constructed or renovated within that county.

2. The municipality intends to use at least 60 percent of the revenue collected from its room tax, of any room tax that is greater than 7 percent, to fund all or part of the construction or renovation of a convention center that is located in a county with a population of at least 380,000.

3. The municipality is located in a county with a population of less than 380,000 and that county is not adjacent to a county with a population of at least 380,000, and the municipality is constructing a convention center or making improvements to an existing convention center.

4. The municipality has any long-term debt outstanding with which it financed any part of the construction or renovation of a convention center.

(b) 1. If a single municipality imposes a room tax under par. (a), the municipality may create a commission under par. (c). The commission shall contract with another organization to perform the functions of a tourism entity if no tourism entity exists in that municipality.

2. If 2 or more municipalities in a zone impose a room tax under par. (a), the municipalities shall enter into a contract under s. 66.0301 to create a commission under par. (c). If no tourism entity exists in any of the municipalities in the zone that have formed a commission, the commission shall contract with another organization in the zone to perform the functions of the tourism entity. Each municipality in a single zone that imposes a room tax shall levy the same percentage of tax. If the municipal-

ities are unable to agree on the percentage of tax for the zone, the commission shall set the percentage.

3. A commission shall monitor the collection of room taxes from each municipality in a zone that has a room tax.

4. A commission shall contract with one tourism entity from the municipalities in the zone to obtain staff, support services and assistance in developing and implementing programs to promote the zone to visitors.

(c) 1. If a commission is created by a single municipality, the commission shall consist of 4 to 6 members. One of the commission members shall represent the Wisconsin hotel and motel industry. Members shall be appointed under subd. 3.

2. a. If the commission is created by more than one municipality in a zone, the commission shall consist of 3 members from each municipality in which annual tax collections exceed $1,000,000, 2 members from each municipality in which annual tax collections exceed $300,000 but are not more than $1,000,000 and one member from each municipality in which annual tax collections are $300,000 or less. Except as provided in subd. 2. b., members shall be appointed under subd. 3.

b. Two additional members, who represent the Wisconsin hotel and motel industry, shall be appointed to the commission by the chairperson of the commission, shall serve for a one-year term at the pleasure of the chairperson and may be reappointed.

3. Members of the commission shall be appointed by the principal elected official in the municipality and shall be confirmed by a majority vote of the members of the municipality's governing body who are present when the vote is taken. Commissioners shall serve for a one-year term, at the pleasure of the appointing official, and may be reappointed.

4. The commission shall meet regularly, and, from among its members, it shall elect a chairperson, vice chairperson and secretary.

5. The commission shall report any delinquencies or inaccurate reporting to the municipality that is due the tax.

(d) 1. A municipality that first imposes a room tax under par. (a) after May 13, 1994, shall spend at least 70 percent of the amount collected on tourism promotion and tourism development. Any amount of room tax collected that must be spent on tourism promotion and tourism development shall either be forwarded to the commission for its municipality or zone if the municipality has created a commission, or forwarded to a tourism entity.

2. Subject to par. (dm), if a municipality collects a room tax on May 13, 1994, it may retain not more than the same percentage of the room tax that it retains on May 13, 1994. If a municipality that collects a room tax on May 1, 1994, increases its room tax after May 1, 1994, the municipality may retain not more than the same percentage of the room tax that it retains on May 1, 1994, except that if the municipality is not exempt under par. (am) from the maximum tax that may be imposed under par. (a), the municipality shall spend at least 70 percent of the increased amount of room tax that it begins collecting after May 1, 1994, on tourism promotion and development. Any amount of room tax collected that must be spent on tourism promotion and tourism development shall either be forwarded to the commission for its municipality or zone if the municipality has created a commission, or forwarded to a tourism entity.

3. A commission shall use the room tax revenue that it receives from a municipality for tourism promotion and tourism development in the zone or in the municipality.

4. The commission shall report annually to each municipality from which it receives room tax revenue the purposes for which the revenues were spent.

5. The commission may not use any of the room tax revenue to construct or develop a lodging facility.

6. If a municipality issued debt or bond anticipation notes before January 1, 2005, to finance the construction of a municipally owned convention center or conference center, nothing in this section may prevent the municipality from meeting all of the terms of its obligation.

7. Notwithstanding the provisions of subds. 1. and 2., any amount of room tax revenue that a municipality described under s. 77.994 (3) is required to spend on tourism promotion and tourism development shall be forwarded to, and spent by, the municipality's tourism entity, unless the municipality creates a commission and forwards the revenue to the commission.

8. The governing body of a tourism entity shall include either at least one owner or operator of a lodging facility that collects the room tax described in this section and that is located in the municipality for which the room tax is collected or at least 4 owners or operators of lodging facilities that collect the room tax described in this section and that are located in the zone for which the room tax is collected. Subdivision 4., as it applies to a commission, applies to a tourism entity.

(dm) Beginning with the room tax collected on January 1, 2017, by a municipality that collected a room tax on May 13, 1994, as described in par. (d) 2., and retained more than 30 percent of the room tax collected for purposes other than tourism promotion and tourism development, such a municipality may continue to retain, each year, the greater of either 30 percent of its current year revenues or one of the following amounts:

1. For fiscal year 2017, the same dollar amount of the room tax retained as the municipality retained in its 2014 fiscal year.

2. For fiscal year 2018, the same dollar amount of the room tax retained as the municipality retained in its 2013 fiscal year.

3. For fiscal year 2019, the same dollar amount of the room tax retained as the municipality retained in its 2012 fiscal year.

4. For fiscal year 2020, the same dollar amount of the room tax retained as the municipality retained in its 2011 fiscal year.

5. For fiscal year 2021 and thereafter, the same dollar amount of the room tax retained as the municipality retained in its 2010 fiscal year.

(e) 1. Subject to subd. 2., a district may adopt a resolution imposing a room tax under par. (a) in an amount not to exceed 3 percent of total room charges. A majority of the authorized members of the district's board may vote that, if the balance in a special debt service reserve fund of the district is less than the requirement under s. 229.50 (5), the room tax imposed by the district under this subdivision is 3 percent of total room charges beginning on the next January 1, April 1, July 1 or October 1 after the payment and this tax is irrepealable if any bonds issued by the district and secured by the special debt service reserve fund are outstanding. A room tax imposed by a district under this subdivision applies within the district's jurisdiction, as specified in s. 229.43, and the proceeds of the tax may be used only for the district's debt service on its bond obligations. If a district stops imposing and collecting a room tax, the district's sponsoring municipality may impose and collect a room tax under par. (a) on the date on which the district stops imposing and collecting its room tax.

2. In addition to the room tax that a district may impose under subd. 1., if the district's only sponsoring municipality is a 1st class city, the district may adopt a resolution imposing an additional room tax. The additional percentage of room tax under this subdivision shall be equal to the percentage of room tax imposed by the sponsoring municipality on the date on which the sponsoring municipality agrees to stop imposing and collecting its room tax, as described under s. 229.44 (15). A district shall

begin collecting the additional room tax imposed under this subdivision on the date on which the sponsoring municipality stops imposing and collecting its room tax. A room tax imposed by a district under this subdivision applies only within the borders of the sponsoring municipality and may be used for any lawful purpose of the district.

3. A district adopting a resolution to impose the taxes under subd. 1. or 2. shall deliver a certified copy of the resolution to the secretary of revenue at least 120 days before its effective date.

(f) 1. The department of revenue shall administer the tax that is imposed under par. (a) by a district and may take any action, conduct any proceeding and impose interest and penalties.

2. Sections 77.51 (12m), (13), (14), (14g), (15a), (15b), and (17), 77.52 (3), (3m), (13), (14), (18), and (19), 77.522, 77.523, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8), (9), (12) to (15), and (19m), and 77.62, as they apply to the taxes under subch. III of ch. 77, apply to the tax described under subd. 1.

3. From the appropriation under s. 20.835 (4) (gg), the department of revenue shall distribute 97.45 percent of the taxes collected under this paragraph for each district to that district and shall indicate to the district the taxes reported by each taxpayer in that district, no later than the end of the month following the end of the calendar quarter in which the amounts were collected. The taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments and all other adjustments. Interest paid on refunds of the tax under this paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1) (a). Any district that receives a report along with a payment under this subdivision or subd. 2. is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

5. Persons who are subject to the tax under this subsection, if that tax is administered by the department of revenue, shall register with the department. Any person who is required to register, including any person authorized to act on behalf of a person who is required to register, who fails to do so is guilty of a misdemeanor.

(g) Sections 77.51 (10), (12m), (13), (13g), (14), (14g), (15a), (15b), and (17), 77.52 (3), (3m), (13), (14), (18), and (19), 77.522, 77.523, 77.53 (7), 77.54, 77.58 (6m), and 77.585, as they apply to the taxes under subch. III of ch. 77, shall apply to the tax imposed under par. (a) by a municipality.

(1r) (a) A marketplace provider shall collect the tax imposed by a municipality under sub. (1m) for a marketplace seller, unless the marketplace provider has been issued a waiver under s. 77.52 (3m) (b) or (c), and forward it to the municipality, on a quarterly basis, along with a form prepared by the department of revenue as described under par. (b), except that a marketplace provider shall forward the tax to the municipality more frequently if the marketplace provider and the municipality enter into a written agreement providing for more frequent submissions. The marketplace provider shall notify the marketplace seller that the marketplace provider has collected and forwarded the taxes described in this paragraph. A municipality may not impose and collect a room tax from the marketplace seller if the municipality collects the room tax as described in this paragraph.

(b) The form prepared by the department of revenue as described under par. (a) shall contain at least the following information about the room tax imposed under sub. (1m) on the marketplace provider:

1. The total sales for properties located in a municipality with a room tax.

2. The total number of nights properties located in a municipality with a room tax were rented.

3. The rate of the room tax applied to the amount specified in subd. 1.

4. The total tax due for properties located in a municipality with a room tax.

(c) No later than September 29, 2021, and updated annually, the department of revenue shall create a website that contains the following information about room tax collections:

1. The name and mailing address of each municipality that imposes a room tax under sub. (1m).

2. The rate of the room tax imposed by each municipality specified in subd. 1.

(2) As a means of enforcing the collection of any room tax imposed by a municipality or a district under sub. (1m), the municipality or district may do any of the following:

(a) If a municipality or district has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, inspect and audit the records of any person subject to sub. (1m) pertaining to the furnishing or selling of accommodations to determine the correct amount of room tax due. A determination under this paragraph shall be provided in writing within 4 years after the due date of the return, unless no return has been filed.

(b) Enact a schedule of forfeitures, not to exceed 5 percent of the tax under sub. (1m) or par. (c), to be imposed on any person subject to sub. (1m) who fails to comply with a request to inspect and audit the person's records under par. (a).

(c) Determine the tax under sub. (1m) according to its best judgment if a person required to make a return fails, neglects or refuses to do so for the amount, in the manner and form and within the time prescribed by the municipality or district.

(d) Require each person who is subject to par. (c) to pay an amount of taxes that the municipality or district determines to be due under par. (c) plus interest at the rate of 1 percent per month on the unpaid balance. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the municipality or district to inspect and audit his or her financial records under par. (a).

(e) Enact a schedule of forfeitures, not to exceed 25 percent of the room tax due for the previous year under sub. (1m) or par. (c) or $5,000, whichever is less, to be imposed for failure to pay the tax under sub. (1m). This paragraph also applies to a marketplace provider that is required to collect and remit taxes imposed by a municipality under sub. (1m), but that fails to file a return as required in sub. (1r) or pay the required tax.

(2m) (a) To enforce the collection of a room tax imposed by a district under sub. (1m), the district may exchange audit and other information relating to the room tax with the department of revenue.

(b) To enforce the collection of a room tax imposed by a municipality under sub. (1m), the municipality may jointly inspect and audit the room tax records of a person subject to sub. (1m) with other municipalities only for the purpose of conducting a joint room tax audit. A municipality may provide audit and other information to the department of revenue, and may exchange audit and other room tax related information with any municipality that took part in conducting the joint audit.

(3) The municipality shall provide by ordinance and the district shall provide by resolution for the confidentiality of information obtained under subs. (1r) and (2) but shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The municipality or district may provide for the publishing of statistics classified so as not to disclose the identity of particular returns. The municipality or district shall provide that persons violating ordinances or resolutions enacted under this subsection may be required to forfeit not less than $100 nor more than $500.

(4) (a) Except as provided in par. (d), annually, on or before May 1, on a form created and provided by the department of revenue, every municipality that imposes a tax under sub. (1m) shall certify and report to the department all of the following:

1. The amount of room tax revenue collected, and the room tax rate imposed, by the municipality in the previous year.

2. A detailed accounting of the amounts of such revenue that were forwarded in the previous year for tourism promotion and tourism development, specifying the commission or tourism entity that received the revenue. The detailed accounting shall include expenditures of at least $1,000 made by a commission or a tourism entity.

3. A list of each member of the commission and each member of the governing body of a tourism entity to which the municipality forwarded room tax revenue in the previous year, and the name of the business entity the member owns, operates, or is employed by, if any.

4. For a municipality subject to sub. (1m) (dm), the amount of the room tax retained by the municipality in each of the following fiscal years: 2010, 2011, 2012, 2013, and 2014.

(b) The department of revenue shall collect the reports described in par. (a) and shall make them available to the public.

(c) The department of revenue may impose a penalty of not more than $3,000 on a municipality that does not submit to the department the reports described in par. (a). A municipality may not use room tax revenue to pay a penalty imposed under this paragraph. The penalty shall be paid to the department of revenue.

(d) Notwithstanding the requirement in par. (a) (intro.), the information specified in par. (a) 4. may be certified and reported to the department only once if the municipality submits the information not later than May 1, 2022. The department shall make such information available to the public annually in the report described in par. (a) (intro.).

History: 1983 a. 189, 514; 1993 a. 263, 467, 491; 1999 a. 9; 1999 a. 150 ss. 565 to 567; Stats. 1999 s. 66.0615; 2003 a. 203; 2005 a. 135; 2007 a. 20; 2009 a. 2; 2011 a. 18, 32; 2013 a. 20; 2015 a. 55, 60, 301; 2017 a. 59; 2019 a. 10; 2021 a. 55.

A city was authorized to enact a room tax. The gross receipts method was a fair and reasonable way of calculating the tax. Blue Top Motel, Inc. v. City of Stevens Point, 107 Wis. 2d 392, 320 N.W.2d 172 (1982).

Under sub. (1m) (am), this section favors expenditures to construct or improve convention facilities. However, sub. (1m) (am) only addresses when a municipality may impose a room tax rate of greater than eight percent and is irrelevant when the city has not exceeded that maximum. The only restrictions the rest of the statute places on the use of room tax monies are found in sub. (1m) (d), which directs a municipality to spend a certain percentage on tourism promotion and development, which means the promotion and development of travel for recreational, business, or educational purposes. English Manor Bed & Breakfast v. Great Lakes Cos., 2006 WI App 91, 292 Wis. 2d 762, 716 N.W.2d 531, 05-1358.

~~**66.0617 Impact fees. (1)** DEFINITIONS. In this section:~~

~~(a) "Capital costs" means the capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10 percent of capital costs may consist of legal, engineering and design costs unless the municipality can demonstrate that its legal, engineering and design costs which relate directly to the public improvement for which the impact fees were imposed exceed 10 percent of capital costs. "Capital costs" does not include other noncapital costs to construct, expand or improve public facilities, vehicles; or the costs of equipment to construct, expand or improve public facilities.~~

~~(b) "Developer" means a person that constructs or creates a land development.~~

~~(c) "Impact fees" means cash contributions, contributions of land or interests in land or any other items of value that are imposed on a developer by a municipality under this section.~~

~~(d) "Land development" means the construction or modification of improvements to real property that creates additional residential dwelling units within a municipality or that results in nonresidential uses that create a need for new, expanded or improved public facilities within a municipality.~~

~~(e) "Municipality" means a city, village, or town.~~

~~(f) "Public facilities" means all of the following:~~

~~1. Highways as defined in s. 340.01 (22), and other transportation facilities, traffic control devices, facilities for collecting and treating sewage, facilities for collecting and treating storm and surface waters, facilities for pumping, storing, and distributing water, parks, playgrounds, and land for athletic fields, solid waste and recycling facilities, fire protection facilities, law enforcement facilities, emergency medical facilities and libraries. "Public facilities" does not include facilities owned by a school district.~~

~~2. Notwithstanding subd. 1., with regard to impact fees that were first imposed before June 14, 2006, "public facilities" includes other recreational facilities that were substantially completed by June 14, 2006. This subdivision does not apply on or after January 1, 2018.~~

~~(g) "Service area" means a geographic area delineated by a municipality within which there are public facilities.~~

~~(h) "Service standard" means a certain quantity or quality of public facilities relative to a certain number of persons, parcels of land or other appropriate measure, as specified by the municipality.~~

~~**(2)** GENERAL. (a) A municipality may enact an ordinance under this section that imposes impact fees on developers to pay for the capital costs that are necessary to accommodate land development.~~

~~(b) Subject to par. (c), this section does not prohibit or limit the authority of a municipality to finance public facilities by any other means authorized by law, except that the amount of an impact fee imposed by a municipality shall be reduced, under sub. (6) (d), to compensate for any other costs of public facilities imposed by the municipality on developers to provide or pay for capital costs.~~

~~(c) Beginning on May 1, 1995, a municipality may impose and collect impact fees only under this section.~~

~~**(3)** PUBLIC HEARING; NOTICE. Before enacting an ordinance that imposes impact fees, or amending an existing ordinance that imposes impact fees, a municipality shall hold a public hearing on the proposed ordinance or amendment. Notice of the public hearing shall be published as a class 1 notice under ch. 985, and shall specify where a copy of the proposed ordinance or amendment and the public facilities needs assessment may be obtained.~~

~~**(4)** PUBLIC FACILITIES NEEDS ASSESSMENT. (a) Before enacting an ordinance that imposes impact fees or amending an ordinance that imposes impact fees by revising the amount of the fee or altering the public facilities for which impact fees may be imposed, a municipality shall prepare a needs assessment for the public facilities for which it is anticipated that impact fees may be imposed. The public facilities needs assessment shall include, but not be limited to, the following:~~

~~1. An inventory of existing public facilities, including an identification of any existing deficiencies in the quantity or quality of those public facilities, for which it is anticipated that an impact fee may be imposed.~~

~~2. An identification of the new public facilities, or improvements or expansions of existing public facilities, that will be required because of land development for which it is anticipated~~

Definition of "Transient"

From 77.52 (2) (a) 1 On the Following Pages

~~state by an out-of-state supplier printed material which is designed to promote the sale of property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services, or which is otherwise related to the business activities, of the purchaser of the printed material or printing service.~~

~~(bm) In this subsection, "exercise of any right or power over tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable services" includes distributing, selecting recipients, determining mailing schedules, or otherwise directing the distribution, dissemination, or disposal of tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable services, regardless of whether the purchaser of such property, items, goods, or services owns or physically possesses, in this state, the property, items, goods, or services.~~

~~**(23)** "Use tax" means the tax imposed by s. 77.53.~~

~~**(24)** "Value-added nonvoice data service" means a service that otherwise meets the definition of telecommunications services, in which computer processing applications are used to act on the form, content, code, or protocol of the information or data provided by the service and are used primarily for a purpose other than for transmitting, conveying, or routing data.~~

~~**(25)** "Vertical service" means an ancillary service that is provided with one or more telecommunications services and allows customers to identify callers and to manage multiple calls and call connections, including conference bridging services.~~

~~**(26)** "Voice mail service" means an ancillary service that allows a customer to store, send, or receive recorded messages, not including any vertical service that the customer must have to use the voice mail service.~~

~~**History:** 1973 c. 333; 1975 c. 39, 41, 99, 224; 1975 c. 413 s. 18; 1977 c. 29, 418; 1979 c. 1 ss. 57 to 59, 61, 62; 1979 c. 174; 1981 c. 20; 1981 c. 79 s. 17; 1983 a. 23, 27; 1983 a. 189 ss. 92 to 108, 329 (12); 1983 a. 510, 538; 1983 a. 544 ss. 13 to 46, 47 (1) (b); 1985 a. 29, 332; 1987 a. 27, 399; 1989 a. 31, 335, 336; 1991 a. 39, 269, 316; 1993 a. 16, 112, 184; 1997 a. 27, 237; 1999 a. 9, 83; 2001 a. 45, 102; 2003 a. 48; 2005 a. 25, 327, 441, 479; 2007 a. 11, 20, 130; 2009 a. 2 ss. 225 to 345, 389; 2009 a. 12 s. 18; 2009 a. 28 ss. 1830b to 1836h, 1844 to 1846; 2009 a. 276, 330; 2011 a. 208; 2013 a. 20 ss. 1475 to 1484, 1489 to 1491; 2015 a. 55, 170, 361; 2017 a. 17, 59, 190, 324; 2017 a. 365 ss. 111, 112; 2017 a. 366, 368; 2019 a. 10; 2021 a. 1, 58; 2023 a. 12, 138.~~

~~A tax on personal property assets was upheld since the seller had a permit under sub. (10) (a) [now sub. (9) (a) 1.]. Ramrod, Inc. v. DOR, 64 Wis. 2d 499, 219 N.W.2d 604 (1974).~~

~~Provisions of the Uniform Commercial Code as to the time title passes are inapplicable to sales tax law. Discussing the application of this section. Harold W. Fuchs Agency, Inc. v. DOR, 91 Wis. 2d 283, 282 N.W.2d 625 (Ct. App. 1979).~~

~~The sale of business assets of a taxpayer who held a seller's permit was not exempted as an "occasional sale" under sub. (10) (a) [now sub. (9) (a)]. Discussing constitutionality. Midcontinent Broadcasting Co. of Wisconsin, Inc. v. DOR, 98 Wis. 2d 379, 297 N.W.2d 191 (1980).~~

~~A manhole fabricator was not engaged in real property construction activities under sub. (2) [now sub. (12t)]. Advance Pipe & Supply Co. v. DOR, 128 Wis. 2d 431, 383 N.W.2d 502 (Ct. App. 1986).~~

~~Photocopying expenses billed to a law firm's clients are not subject to sales tax. Frisch, Dudek & Slattery, Ltd. v. DOR, 133 Wis. 2d 444, 396 N.W.2d 355 (Ct. App. 1986).~~

~~Whether articles of personal property are fixtures and thus real estate is determined by the following tests: 1) actual physical annexation to the real estate; 2) application or adaptation to the use or purpose to which the realty is devoted; and 3) an intention on the part of the person making the annexation to make a permanent accession to the freehold. All City Communication Co. v. DOR, 2003 WI App 77, 263 Wis. 2d 394, 661 N.W.2d 845, 02-1201.~~

~~For the use tax to apply to intercompany transfers with wholly-owned subsidiaries, the subsidiaries that transferred the fixed assets must be considered "retailers" under sub. (13). It is not the case that Wisconsin has a statutory scheme that taxes all transfers of tangible personal property, unless an explicit exemption applies. When the person transferring tangible personal property lacks mercantile intent, the person will not be subject to tax, even though no explicit exemption applies. DOR v. River City Refuse Removal, Inc., 2007 WI 27, 299 Wis. 2d 561, 729 N.W.2d 396, 04-2468.~~

~~**77.52 Imposition of retail sales tax. (1)** (a) For the privilege of selling, licensing, leasing or renting tangible personal property at retail a tax is imposed upon all retailers at the rate of 5 percent of the sales price from the sale, license, lease or rental of tangible personal property sold, licensed, leased or rented at retail in this state, as determined under s. 77.522.~~

~~(b) For the privilege of selling, licensing, leasing, or renting at retail coins and stamps of the United States that are sold, licensed, leased, rented, or traded as collectors' items above their face value, a tax is imposed on all retailers at the rate of 5 percent of the sales price from the sale, license, lease, or rental of such coins and stamps.~~

~~(c) For the privilege of leasing property that is affixed to real property, a tax is imposed on all retailers at the rate of 5 percent of the sales price from the lease of such property, if the lessor has the right to remove the leased property upon breach or termination of the lease agreement, unless the lessor of the leased property is also the lessor of the real property to which the leased property is affixed.~~

~~(d) A tax is imposed on all retailers at the rate of 5 percent of the sales price from the sale, lease, license, or rental of specified digital goods and additional digital goods at retail for the right to use the specified digital goods or additional digital goods on a permanent or less than permanent basis and regardless of whether the purchaser is required to make continued payments for such right.~~

~~**(1b)** All sales, licenses, leases, or rentals of tangible personal property or items, property, or goods under sub. (1) (b), (c), or (d) at retail in this state are subject to the tax imposed under sub. (1) unless an exemption in this subchapter applies.~~

~~**(1m)** The sales tax applies to the receipts of operators of vending machines located on army, navy or air force installations in this state and dispensing tangible personal property. This subsection shall not be deemed to require payment of sales tax measured by receipts of such operators who lease the machines to exchanges of the army, air force, navy or marine corps which acquire title to and sell the merchandise through the machines to authorized purchasers from such exchanges. The term "operator" as used in this subsection, means any person who owns or possesses vending machines and who controls the operations of the machines as by placing the merchandise therein or removing the coins therefrom, and who has access thereto for any purpose connected with the sale of merchandise through the machines, and whose compensation is based, in whole or in part, upon receipts from sales made through such machines.~~

~~**(2)** For the privilege of selling, licensing, performing or furnishing the services described under par. (a) at retail in this state, as determined under s. 77.522, to consumers or users, regardless of whether the consumer or user has the right of permanent use or less than the right of permanent use and regardless of whether the service is conditioned on continued payment from the purchaser, a tax is imposed upon all persons selling, licensing, performing or furnishing the services at the rate of 5 percent of the sales price from the sale, license, performance or furnishing of the services.~~

~~(a) The tax imposed herein applies to the following types of services:~~

1. The furnishing of rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. In this subdivision, "transient" means any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public. In this subdivision, "hotel" or "motel" means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings in which

accommodations are available to the public, except accommodations, including mobile homes as defined in s. 101.91 (10), manufactured homes as defined in s. 101.91 (2), and recreational vehicles as defined in s. 340.01 (48r), rented for a continuous period of more than one month and accommodations furnished by any hospitals, sanatoriums, or nursing homes, or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual. In this subdivision, "one month" means a calendar month or 30 days, whichever is less, counting the first day of the rental and not counting the last day of the rental.

~~2. a. Except as provided in subd. 2. b. and c., the sale of admissions to amusement, athletic, entertainment or recreational events or places except county fairs, the sale, rental or use of regular bingo cards, extra regular cards, special bingo cards and the sale of bingo supplies to players and the furnishing, for dues, fees or other considerations, the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic or recreational devices or facilities, including the sale or furnishing of use of recreational facilities on a periodic basis or other recreational rights, including but not limited to membership rights, vacation services and club memberships.~~

~~b. Taxable sales do not include the sale of admissions by a gun club, including the sale of a gun club membership, if the gun club is a nonprofit organization and if the gun club provides safety classes to at least 25 individuals in the calendar year.~~

~~c. Taxable sales do not include the sale of admissions by a nonprofit organization to participate in any sports activity in which more than 50 percent of the participants are 19 years old or younger.~~

~~5. am. The sale of prepaid calling services and intrastate, interstate, and international telecommunications services, except interstate 800 services.~~

~~c. The sale of ancillary services, except detailed telecommunications billing services.~~

~~5m. The sale of services that consist of recording telecommunications messages and transmitting them to the purchaser of the service or at that purchaser's direction, but not including services that are taxable under subd. 5. or services that are incidental, as defined in s. 77.51 (5), to another service that is not taxable under this subchapter and sold to the purchaser of the incidental service.~~

~~6. Laundry, dry cleaning, pressing, and dyeing services, except when performed on raw materials or goods in process destined for sale, except when performed on cloth diapers by a diaper service, and except when the service is performed by the customer through the use of self-service machines.~~

~~7. Photographic services including the processing, printing and enlarging of film as well as the service of photographers for the taking, reproducing and sale of photographs.~~

~~8m. The towing and hauling of motor vehicles by a tow truck, as defined in s. 340.01 (67n), unless at the time of towing or hauling a sale sourced to this state under s. 77.522 of the motor vehicle to the purchaser would be exempt from the taxes imposed under this subchapter, not including the exempt sale of a motor vehicle to a nonresident under s. 77.54 (5) (a) and nontaxable sales described under s. 77.585 (8).~~

~~9. Parking or providing parking space for motor vehicles and aircraft for a consideration and docking or providing storage space for boats for a consideration.~~

~~10. Except for the repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, and maintenance of any aircraft or aircraft parts; except for services provided by veterinarians; and except for installing or applying tangible personal property, or items or goods under sub. (1) (b) or (d), that, subject to par. (ag), when installed or applied, will constitute an addition or capital improvement of real property; the repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, and maintenance of all items of tangible personal property or items, property, or goods under sub. (1) (b), (c), or (d), unless, at the time of that repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, or maintenance, a sale in this state of the type of property, item, or good repaired, serviced, altered, fitted, cleaned, painted, coated, towed, inspected, or maintained would have been exempt to the customer from sales taxation under this subchapter, other than the exempt sale of a motor vehicle or truck body to a nonresident under s. 77.54 (5) (a) and other than nontaxable sales under s. 77.522 or unless the repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, or maintenance is provided under a contract that is subject to tax under subd. 13m. The tax imposed under this subsection applies to the repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, or maintenance of items listed in par. (ag), regardless of whether the installation or application of tangible personal property or items, property, or goods under sub. (1) (b), (c), or (d) related to the items is an addition to or a capital improvement of real property, except that the tax imposed under this subsection does not apply to the original installation or the complete replacement of an item listed in par. (ag), if that installation or replacement is a real property construction activity.~~

~~11. The producing, fabricating, processing, printing, or imprinting of tangible personal property or items, property, or goods under sub. (1) (b), (c), or (d) for a consideration for consumers who furnish directly or indirectly the materials used in the producing, fabricating, processing, printing, or imprinting. This subdivision does not apply to the printing or imprinting of tangible personal property or items, property, or goods under sub. (1) (b), (c), or (d) that results in printed material, catalogs, or envelopes that are exempt under s. 77.54 (25), (25m), or (59).~~

~~12. The sale of cable television system services, or video services, as defined in s. 66.0420 (2) (y), including installation charges.~~

~~13m. The sale of contracts, including service contracts, maintenance agreements, computer software maintenance contracts for prewritten computer software, and warranties, that provide, in whole or in part, for the future performance of or payment for the repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, or maintenance of tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d), unless the sale, license, lease, or rental in this state of the property, items, or goods to which the contract relates is or was exempt, to the purchaser of the contract, from taxation under this subchapter.~~

~~20. The sale of landscaping and lawn maintenance services including landscape planning and counseling, lawn and garden services such as planting, mowing, spraying and fertilizing and shrub and tree services.~~

~~(ag) For purposes of par. (a) 10., the following items shall be considered to have retained their character as tangible personal property, regardless of the extent to which the item is fastened to, connected with, or built into real property:~~

~~1. Furnaces.~~

~~2. Boilers.~~

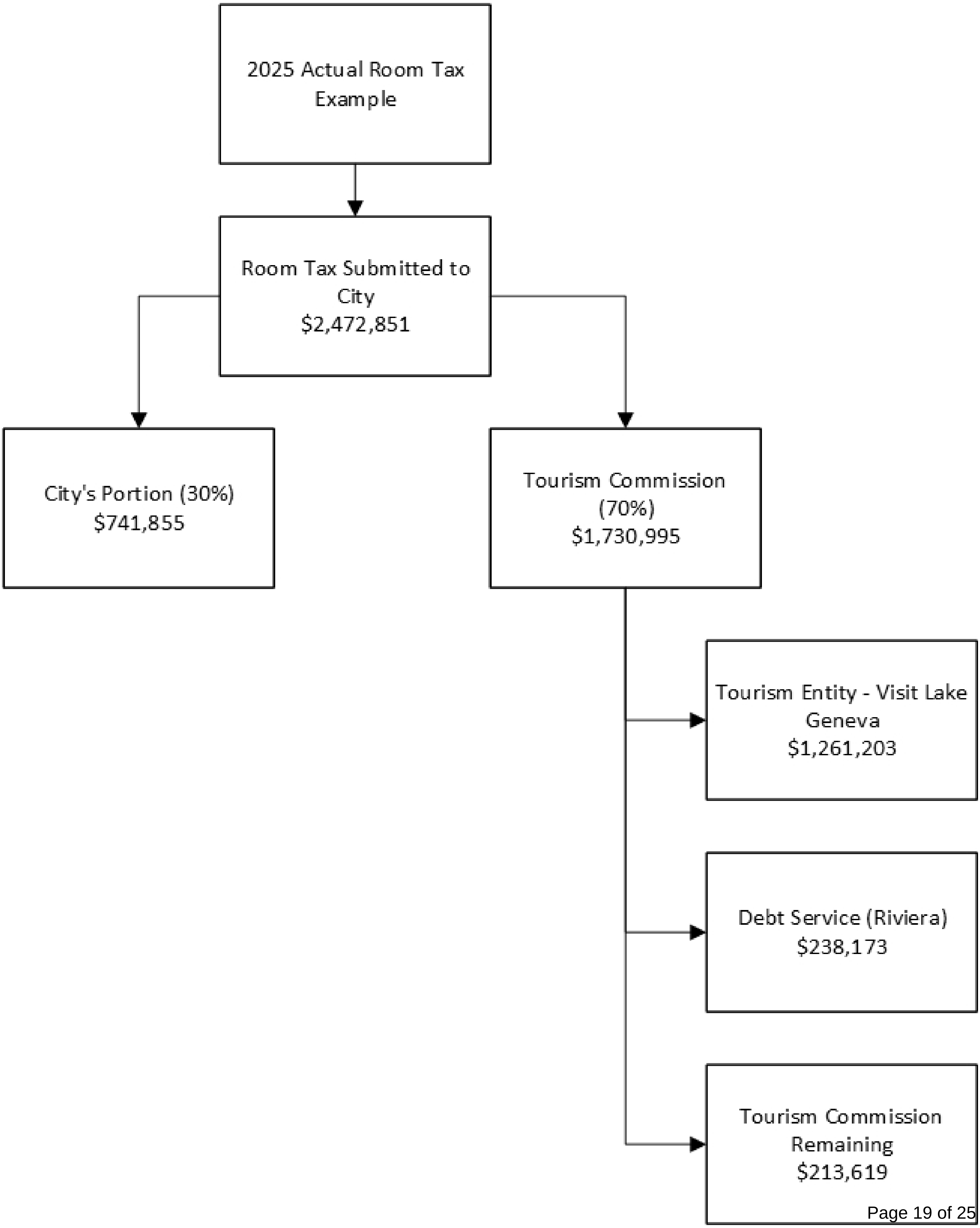
~~3. Stoves.~~

~~4. Ovens, including associated hoods and exhaust systems.~~

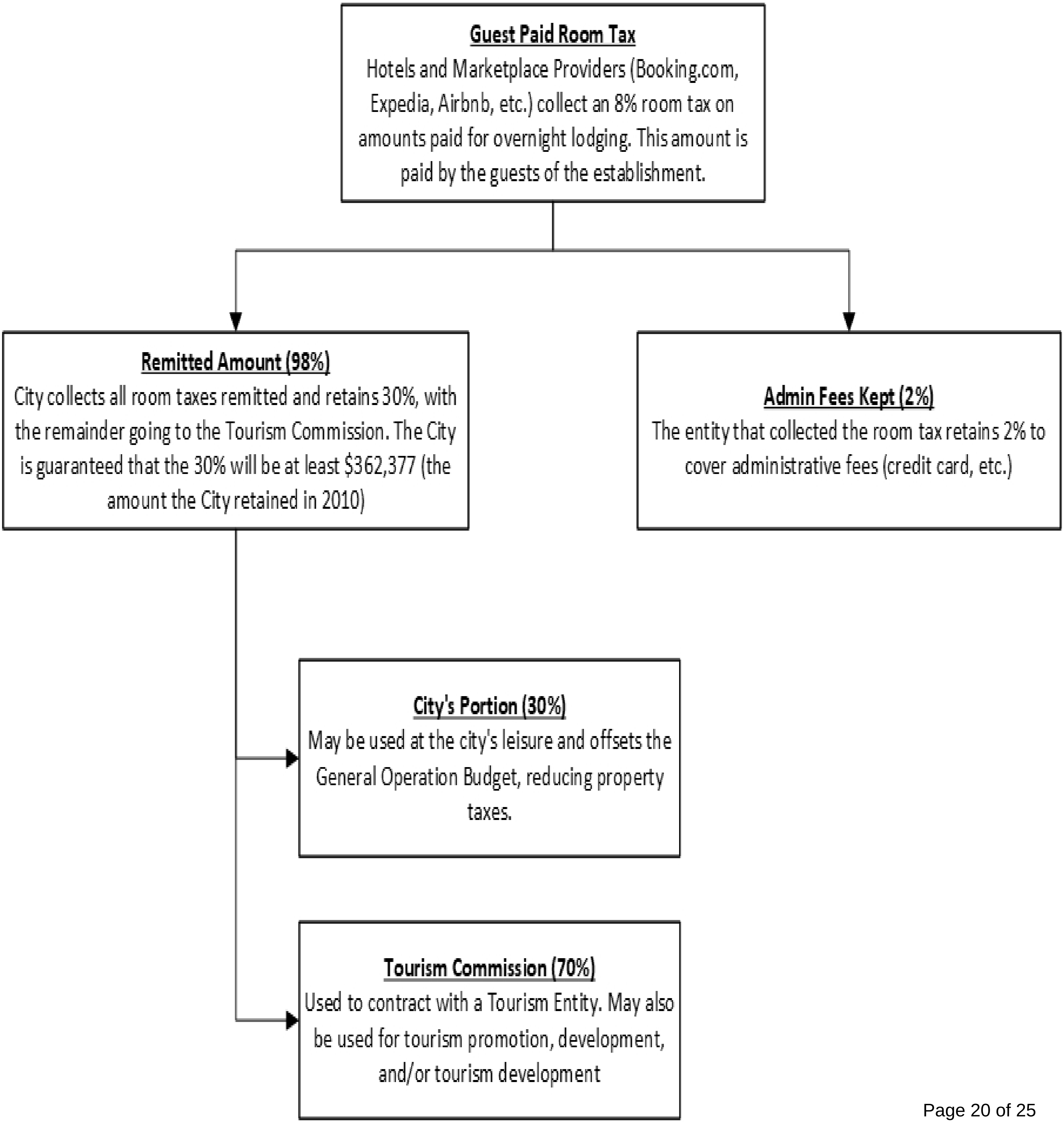
~~5. Heaters.~~

~~6. Air conditioners.~~

Lake Geneva
2025 Room Tax Collection and Distribution



Lake Geneva
Room Tax Collection and Distribution



Riviera Ballroom/MATL Update- Tourism Commission Meeting
September 2026

Marketing Update

- Website Analytics Update: August 2026:
  - Site Sessions: 3,591 (-1%)
    - Site Sessions by traffic source
      - Google (1,154)
      - Direct (920)
      - Google Ads (443)
      - Facebook Ad (244)
      - WIX Ads (105)
  - Avg. Session Duration: 2m 55s (+48%)
  - Site Bounce Rate: 67% (-1%)
- 122 inquiries, 131 recorded for August 2025
  - Lead source;
    - (62) direct
      - 60 wedding, 1 corporate, 1 social
    - (44) Zola Wedding Leads
    - (16) Knot/WeddingWire
- 18 site tour appointments
  - (16) first time site tours
  - (2) 2nd site tours

- WeddingWire & TheKnot: August Stats
  - 357 Visitors
  - 7 Link Clicks
  - 12Saves
  - 16 leads

- Hotels & Lodging Analytics Update Past 30 days:
  - 129 Page Views (-27 from last month)
  - Avg. time spent on page: 43sec (-28s)

- *www.lakegenevahotels.org* Analytics- past 30 days
  - 15,365 Site Sessions (+16%)
    - (13,404) Facebook (drops off as 8/13)
    - (1,163) Google Ad
    - (322) Instagram
    - (128) WIX Ad
    - (123) Direct
    - Honorable Mentions;
      - (32) Venetian Fest
      - (4) Gary Con
      - (3) Das Fest
  - Avg. Session Duration: 1m 36s (-14%)

- Social Media Campaign started June 15th targeting weddings and corporate events

Sales Update

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Weddings	28	9	54	55	52	43	45	53	36	4
Social	1	0	1	5	4	5	3	7	1	
Corporate	2	1	1	2	3	1	5	2	1	
Non-Profit	10	0	3	1	5	4	7	8	1	
Event Total	**41**	**10**	**60**	**62**	**64**	**54**	**60**	**67**	**38**	**4**
Cancellation Total	0	40	11		3	2	4	8	1	
Rescheduled	0	20	4		1	1	3			
Comp		5	2	5	6	6	9	8		
Pending Comp Req								1	1	

2025 Comp Space;

- Winterfest- 6 days
- Bid breakfast
- Visit LG – partner meeting
- Veterans' Day Program (Library)

2026 Comp Space;

- Winterfest- 6days
- Library February Author Event
- Library Sept Author Event
- Library Veterans Day Program (Pending)

2027 Comp Space;

- Winterfest (Pending)

Sales by year August 2026 :

  - 2026: One social event contract returned.
  - 2027: Five wedding contracts returned & one social contract returned. Two wedding contracts out for signature. One wedding cancellation.
  - 2028: Two wedding contracts out for signature.
- Last Year, reported for August; 58 events booked for 2025, 42 events booked for 2026 & 2 events for 2027.

ACTUAL RIVIERA BALLROOM REVENUE BY YEAR

CITY OF LAKE GENEVA RIVIERA REVENUE (NET REVENUE AFTER TAX)

2020	2021	2022	2023	2024	2025	2026
$29,095.71	$162,926.92	$286,754.23	$308,151.03	$260,375.56	$313,675.96	$340,124.04

CATERING REVENUE

$4,337.68	$32,970.09	$46,691.72	$48,795.80	$47,914.74	$46,425.26	$34,954.87

Lake Geneva Tourism Commission
September 15, 2026
VISIT Lake Geneva Update

Partner Events

- Annual Dinner & Impact Awards | October 27 | 6pm | Grand Geneva Resort & Spa

Public Events

- Lake Geneva Electric Christmas Parade Dec. 5 (float registration open)
- Winterfest & America's Snow Sculpting Invitational – Feb. 3-7, 2027
- Sponsorships available for Parade and all 2027 Visit Lake Geneva events

MARKETING METRICS – AUGUST 2026

WEBSITE – VisitLakeGeneva.com

- Visitor Sessions – 198,531 (-35.6%) | YTD 1,670,974 (+22.1%)
- Pageviews – 415,313 (-37.7%) | YTD 3,617,979 (+2.9%)
- Users – 151,971 (-31.4%) | YTD 1,337,714 (+30.7%)
- Online Guide Visits – 5,610 | YTD 29,163 (18.0%)

- **Top Pages**

1. Events	45,527 Pageviews
2. Meetings | Team Building	24,753
3. Things to Do | Shopping	24,098
4. Things to Do | Summer Activities	23,351
5. Things to Do	22,187
6. It's Always Been the Place	17,108
7. Home	14,296
8. Events | Events This Week	11,155
9. Things to Do | Shore Path	9,979
10. Stay	8,760

- **Top Cities**

1. Chicago	16,480 Users
2. (not set)	5,131
3. Milwaukee	4,645
4. New York	2,041
5. Lake Geneva	1,766
6. Minneapolis	1,434
7. Los Angeles	1,011
8. Madison	1,005
9. Columbus	752
10. Indianapolis	747

SOCIAL MEDIA

- Facebook – 87,311 Followers (+429 MoM) | 1,953,483 Monthly Views
- Instagram – 25,564 Followers (+675 MoM) | 469,807 Monthly Views
- X – 3,580 Followers (-5 MoM) | 118 Monthly Impressions
- LinkedIn – 2,193 Followers (+10 MoM) | 471,524 Monthly Impressions
- TikTok – 6,132 Followers (+125 MoM) | 44,023 Monthly Views

EMAIL SUBSCRIBERS

- Subscribers – 57,404 (+629)
- Open Rate – 8.3%

VISITOR CENTER ACTIVITY

- Phone Calls – 187 (-92) | YTD 1,485 (-420)
- Walk-ins – 1,597 (-216) | YTD 10,539 (+521)
- Emails – 763 (-136) | YTD 7,750 (-376)
- Visitors Guides Fulfilled – 659 (-146) | YTD 6,748 (-631)

HOTEL ACTIVITY – JULY 2026

- Occupancy – 76.8% (-4.5%) | YTD 5107% (+0.9%)
- ADR - $292.31 (+5.3%) | YTD $215.75 (+3.5%)
- RevPAR - $224.56 (+0.5%) | YTD $111.52 (+4.5%)

MEETINGS & GROUPS RFP ACTIVITY – Lake Geneva

RFPs – AUGUST 2026

RFP #	Total Attendees	Total Room Nights	Event Date	Type	RFP Properties Sourced
1679	500	110	MAR 2028	Sports	The Cove
1680	125	25	SEP 2026	Corporate	Bella Vista Suites, The Cove, Harbor Shores
1681	50	75	JUN 2027	SMERF	Bella Vista Suites, The Cove, Fairfield, Harbor Shores, Maxwell Mansion
1682	150	310	OCT 2028	Association	The Cove
1689	75	222	JUN 2027	Corporate	The Cove

RFPs – Year-to-Date

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
1	6	8	8	8	2	1	5					**39**

MEDIA HIGHLIGHTS – AUGUST 2026

- Lakeland Boating | *Geneva Lakes Antique & Classic Boat Show Returns September 26-27*
- MSN | *Weekend Break: Shannon Halligan checks out the Abbey Resort Lake Geneva*
- The Real Deal | *Summer spotlight: Lake Geneva's long run as a top Chicago vacation market*
- Taking The Kids | *8 Wisconsin Delis So Unusual They Belong on Your Fall Bucket List*
- Mainly Museums | *A Visit to Yerkes Observatory*
- WorldAtlas | *2026's 12 Best Small Towns to Visit in Wisconsin*
- Deaf Nation | *Wisconsin: U.S. Mailboat Tour*
- WorldAtlas | *9 Fairy-Tale Small Towns in Wisconsin*
- WorldAtlas | *9 Amazing Wisconsin Day Trips That Are Worth the Drive*
- Taking The Kids | *8 Wisconsin Lakeside Towns Where You Can Park Once and Walk to the Water, Downtown, And Ice Cream*
- Taking the Kids | *This Wisconsin Resort Gives You Plenty of Reasons to Stay On-Site*

- Chicago Parent | *Best indoor water parks in Chicagoland for family fun year-round*
- Fast Food Club | *The 10 Wisconsin Towns That Are Perfect for a Long, Happy, Peaceful Life*
- Taking the Kids | *This Wisconsin Resort Makes a Lake Geneva Getaway Feel Effortless*
- WorldAtlas | *10 Perfect Destinations for a Long Weekend in Wisconsin*
- Wisconsin Newspaper Association | *Lake Geneva: Your pup's paradise for National Dog Month*
- MSN | *The 8 cleanest lakes in Wisconsin with crystal-clear, refreshing waters*
- Yahoo Travel | *The 8 Cleanest Lakes in Wisconsin with Crystal-Clear, Refreshing Waters*
- Yahoo News Malaysia | *Why Midwesterners Return to This Lake Town Year After Year*
- Yahoo Style Singapore | *Why Midwesterners Return to This Lake Town Year After Year*
- MSN | *Red Bull Rush Delivery returns to Lake Geneva*
- WIFR-TV (Rockford, IL) | *Red Bull Rush Delivery returns to Lake Geneva*
- Milwaukee Journal Sentinel | *Wisconsin State Fair and more things to do in Milwaukee this weekend*
- Taking the Kids | *7 Wisconsin Diners Where the Kitchen Still Starts from Scratch*
- Third News | *Women's Leadership Center in Williams Bay Launches for Future Leadership Development and Innovation*
- WorldAtlas | *9 of the Most Adorable Small Towns in Wisconsin*
- WorldAtlas | *10 Most Breathtaking Towns in Wisconsin*
- Splash Magazines *| A Tour of Lake Geneva's Gilded Age at Black Point Estate*
- Ever After in the Woods | *11 Beautiful Beaches in Wisconsin You Probably Didn't Know Existed*
- Yahoo Travel | *The Best Day Trips from Chicago, According to Locals*
- Islands | *The Best Day Trips from Chicago, According to Locals*
- WorldAtlas | *11 Nicest Small Towns in Wisconsin*
- OnMilwaukee | *Take a daycation to Lake Geneva for the 46th annual Art in the Park*

MORE

- Joel Barish/Deaf Nation August Visit
- Discover Wisconsin Original Short – Lake Geneva: A Dog's Paradise (released 8/26)
- September Geiger Media Tour
- What's Brewing Wisconsin filming this month