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COURT OF APPEALS

WISCONSIN COURT OF APPEALS  
DISTRICT III

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APPEAL NO: 2020AP940

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BROWN COUNTY,

Plaintiff-Respondent,

vs.

BROWN COUNTY TAXPAYERS ASSOCIATION  
AND FRANK BENNETT,

Defendants-Third-Party Plaintiffs-  
Appellants.

vs.

PETER BARCA, SECRETARY,  
WISCONSIN DEPARTMENT OF REVENUE,

Third-Party Defendant-  
Respondent.

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Appeal from Circuit Court for Brown County Case No. 18-CV-640  
The Honorable John P. Zakowski, Presiding

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**APPENDIX TO AMICUS BRIEF OF THE  
WISCONSIN COUNTIES ASSOCIATION**

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**APPENDIX TO AMICUS BRIEF OF THE  
WISCONSIN COUNTIES ASSOCIATION  
TABLE OF CONTENTS**

<b>DESCRIPTION</b>	<b>RECORD NO.</b>	<b>PAGE NO.</b>
Affidavit of Dale Knapp in Support of Motion for Leave to file Amicus Brief filed 01/23/2019	74	WCA-App.001- WCA-App.002
Exhibit A to Affidavit of Dale Knapp in Support of Motion for Leave to file Amicus Brief filed 01/23/2019 - Publicly available Spreadsheet from the Wisconsin Department of Revenue containing the historic tax levies for the 72 Counties	75	WCA-App.003- WCA-App.010
Exhibit B to Affidavit of Dale Knapp in Support of Motion for Leave to file Amicus Brief filed 01/23/2019 - Publicly available Spreadsheet from the Wisconsin Department of Revenue containing the amount of sales tax revenue that was remitted by the State of Wisconsin on an annual basis from 2000 to 2017 to each of the sixty-six counties that have enacted a sales and use tax	76	WCA-App.011- WCA-App.012

DESCRIPTION	RECORD NO.	PAGE NO.
Exhibit C to Affidavit of Dale Knapp in Support of Motion for Leave to file Amicus Brief filed 01/23/2019 - Publicly available Spreadsheet from the Wisconsin Department of Revenue listing the historic property tax mill rates for each of the 72 Counties	77	WCA-App.013- WCA-App.016
Exhibit D to Affidavit of Dale Knapp in Support of Motion for Leave to file Amicus Brief filed 01/23/2019 - spreadsheet that is made publicly available by the Wisconsin Department of Tourism at <a href="http://industry.travelwisconsin.com/research/economicitpact">http://industry.travelwisconsin.com/research/economicitpact</a>	78	WCA-App.017- WCA-App.018
Affidavit of Joseph L. Olson in Support of Motion for Leave to file Amicus Brief filed 01/25/2019	79	WCA-App.019- WCA-App.020
Exhibit A to Affidavit of Joseph L. Olson in Support of Motion for Leave to file Amicus Brief filed 01/25/2019 - Staff Report entitled Revenue Diversification: State and Local Travel Taxes, which was published by the United States Advisory Commission on Intergovernmental Relations (ACIR") in 1994	80	WCA-App.020- WCA-App.068

## CERTIFICATION

I hereby certify that filed with the Amicus Brief of the Wisconsin Counties Association, is a separate appendix that complies with s. 809.19(2)(a) and 3(b) in that it contains:

1. a Table of Contents; and
2. relevant portions of the trial court record essential to an understanding of the issues raised.

I further certify that if the record is required by law to be confidential, the portions of the record included in the appendix are reproduced using the first names and last initials instead of full names or persons, specifically including juveniles, with a notation that the portions of the record have been so reproduced to preserve confidentiality and with appropriate references to the record.

Dated this 16<sup>th</sup> day of October, 2020.

MICHAEL BEST & FRIEDRICH LLP

By: /s/ Joseph L. Olson  
Joseph L. Olson, SBN 1046162  
Attorney for Wisconsin Counties  
Association

## ELECTRONIC FILING CERTIFICATION

I hereby certify that I have submitted an electronic copy of this Appendix to the Amicus Brief of the Wisconsin Counties Association, which complies with the requirements of Wis. Stat. §809.19(13).

I further certify that this electronic appendix is identical in content and format to the printed form of the appendix filed as of this date.

A copy of this certificate has been served with the paper copies of this appendix filed with the court and served on all opposing parties.

Dated this 16<sup>th</sup> day of October, 2020.

MICHAEL BEST & FRIEDRICH LLP

By: /s/ Joseph L. Olson  
Joseph L. Olson, SBN 1046162  
Attorney for Wisconsin Counties  
Association

### **PROOF OF FILING CERTIFICATION**

I hereby certify that I caused this Appendix to the Amicus Brief of the Wisconsin Counties Association to be hand-delivered to the Clerk of the Wisconsin Court of Appeals, on October 16, 2020, for filing in accordance with Wis. Stat. § 809.80(3)(b). I further certify that on October 16, 2020, this Appendix to the Amicus Brief of the Wisconsin Counties Association was correctly addressed and hand-delivered to the United States Postal Service for delivery to all parties in this matter.

Dated this 16<sup>th</sup> day of October, 2020.

**MICHAEL BEST & FRIEDRICH LLP**

By: /s/ Joseph L. Olson  
Joseph L. Olson, SBN 1046162  
Attorney for Wisconsin Counties  
Association

## CERTIFICATE OF SERVICE

The undersigned, an attorney, hereby certifies that he has caused three (3) true and correct copies of the foregoing Appendix to the Amicus Brief of the Wisconsin Counties Association to be served upon counsel of record by U.S. first class mail as follows:

Steven L. Nelson, Esq.	Richard M. Esenberg, Esq.
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WISCONSIN DEPARTMENT  
OF JUSTICE  
P.O. Box 7857  
Madison, WI 53707

Dated this 16<sup>th</sup> day of October, 2020.

MICHAEL BEST & FRIEDRICH LLP

By: /s/ Joseph L. Olson  
Joseph L. Olson, SBN 1046162  
Attorney for Wisconsin Counties  
Association

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STATE OF WISCONSIN

CIRCUIT COURT

BROWN COUNTY

---

Brown County,  
Plaintiff,

vs

Case No. 18-CV-640

Brown County Taxpayers Association, et al.,  
Defendants/Third-Party-Plaintiffs

v.

Richard Chandler, Secretary,  
Wisconsin Department of Revenue,  
Third-Party Defendant,

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AFFIDAVIT OF DALE KNAPP

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I, Dale Knapp, make this affidavit on first-hand knowledge:

1. I am an adult resident of the State of Wisconsin;
2. I am employed by the Wisconsin Counties Association (“WCA”) as the Director of Research & Analytics.
3. The WCA is an association of county governments assembled for the purpose of serving and representing Wisconsin’s 72 Counties. Wis. Stat. § 77.70 applies to all 72 of the Counties. Sixty-six Counties current have a sales and use tax in place.
4. In my role as the Director of Research & Analytics, I am often called upon to compile various forms of data related to Wisconsin’s 72 Counties. Data related to sales and use tax revenue, property tax levies, and property mill rates are among the categories of data I routinely compile.

5. Attached hereto as Exhibit A is a spreadsheet containing the historic tax levies for the 72 Counties. All of the data in this spreadsheet was compiled from publicly available information from the Wisconsin Department of Revenue.

6. Attached hereto as Exhibit B is a spreadsheet containing the amount of sales tax revenue that was remitted by the State of Wisconsin on an annual basis from 2000 to 2017 to each of the sixty-six counties that have enacted a sales and use tax. The spreadsheet was compiled using data that is publicly available from the Wisconsin Department of Revenue.

7. Attached hereto as Exhibit C is a spreadsheet listing the historic property tax mill rates for each of the 72 Counties. All of the data in this spreadsheet was compiled from publicly available information from the Wisconsin Department of Revenue.

8. Attached hereto as Exhibit D is a spreadsheet that is made publicly available by the Wisconsin Department of Tourism at <http://industry.travelwisconsin.com/research/economic-impact>

Affiant sayeth nothing further.

Dated this 23<sup>rd</sup> day of January, 2019.

Dale Knapp  
Dale Knapp

Subscribed and sworn to before me  
this 23<sup>rd</sup> day of January, 2019

Elizabeth A Waldorf  
Notary Public, State of Wisconsin  
My commission: 1/10/2021



County	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95
Ashland	\$2,603,616	\$2,845,708	\$3,017,801	\$3,494,108	\$4,218,403	\$4,858,439	\$5,207,503	\$5,644,268	\$5,642,919	\$6,342,893	\$6,257,081
Barron	\$1,175,443	\$1,382,185	\$1,495,033	\$1,235,927	\$1,436,982	\$1,520,689	\$1,640,095	\$1,859,027	\$2,057,250	\$2,146,284	\$2,237,566
Bayfield	\$3,269,130	\$3,639,428	\$3,510,780	\$3,850,609	\$3,699,422	\$3,668,431	\$4,393,613	\$4,519,190	\$5,786,054	\$6,062,568	\$6,471,911
Brown	\$1,611,957	\$1,951,123	\$2,186,233	\$2,610,788	\$2,719,626	\$2,974,696	\$3,210,657	\$3,408,765	\$3,594,606	\$3,829,830	\$4,084,701
Buffalo	\$15,936,835	\$15,747,417	\$19,937,367	\$20,893,125	\$22,996,664	\$24,341,902	\$24,305,098	\$26,989,790	\$29,634,929	\$32,495,422	\$36,200,395
Burnett	\$1,402,661	\$1,402,657	\$1,508,938	\$1,595,177	\$1,637,606	\$1,977,512	\$2,289,382	\$2,436,007	\$2,628,585	\$2,790,482	\$2,963,238
Burnett	\$1,994,548	\$2,129,082	\$2,103,079	\$2,410,873	\$2,602,102	\$2,759,246	\$2,840,032	\$3,075,663	\$3,548,714	\$3,748,152	\$4,015,772
Calumet	\$3,373,131	\$3,213,228	\$3,042,038	\$2,933,920	\$3,057,684	\$3,495,155	\$3,755,146	\$4,366,686	\$5,687,410	\$5,902,301	\$7,465,262
Chippewa	\$3,022,542	\$3,392,890	\$3,821,013	\$3,710,892	\$3,741,713	\$4,421,346	\$4,567,378	\$4,901,981	\$5,043,845	\$5,324,199	\$5,744,165
Clark	\$2,323,877	\$2,392,517	\$2,775,378	\$4,282,265	\$4,282,265	\$4,792,701	\$5,579,667	\$5,772,689	\$6,011,071	\$6,171,179	\$6,435,796
Columbia	\$2,778,621	\$3,043,877	\$3,040,236	\$3,148,106	\$4,512,601	\$3,892,840	\$4,303,087	\$4,923,093	\$6,558,068	\$7,424,968	\$7,562,730
Crawford	\$1,438,828	\$1,872,987	\$2,283,949	\$1,985,007	\$2,137,601	\$2,176,098	\$2,120,036	\$2,153,224	\$2,474,390	\$2,562,098	\$2,574,241
Dane	\$28,829,422	\$37,758,516	\$39,951,253	\$41,880,318	\$43,598,118	\$52,525,045	\$52,163,704	\$55,169,197	\$59,348,953	\$63,936,282	\$67,347,335
Dodge	\$6,875,743	\$7,704,343	\$8,157,160	\$9,333,675	\$9,838,944	\$10,466,453	\$11,460,048	\$12,402,946	\$13,315,806	\$14,268,755	\$15,258,899
Door	\$4,423,294	\$5,183,621	\$5,683,916	\$5,462,832	\$6,164,116	\$6,872,646	\$6,100,732	\$7,028,651	\$7,529,008	\$8,006,560	\$8,585,106
Douglas	\$3,755,486	\$3,525,431	\$3,418,991	\$3,519,990	\$5,193,633	\$5,008,126	\$4,930,412	\$5,425,714	\$5,760,386	\$6,120,610	\$6,668,838
Dunn	\$3,338,192	\$3,298,181	\$3,486,210	\$4,183,490	\$4,349,990	\$4,992,657	\$5,668,504	\$6,075,240	\$5,928,898	\$6,203,811	\$7,231,079
Fau Claire	\$6,086,073	\$6,247,390	\$6,240,573	\$6,045,806	\$6,422,304	\$8,137,041	\$8,429,271	\$8,942,713	\$9,579,228	\$10,065,529	\$10,347,572
Florence	\$766,751	\$948,082	\$1,116,303	\$1,222,340	\$1,415,861	\$1,308,388	\$1,379,907	\$1,527,322	\$1,571,013	\$1,700,992	\$1,673,602
Fond du Lac	\$6,115,377	\$6,867,696	\$7,166,796	\$7,225,086	\$7,844,039	\$8,554,671	\$9,629,573	\$10,845,895	\$12,436,620	\$13,766,173	\$15,054,218
Forest	\$775,182	\$794,994	\$994,993	\$1,224,087	\$1,296,823	\$1,367,008	\$1,367,006	\$1,422,528	\$1,455,989	\$1,494,989	\$1,527,825
Grant	\$3,786,858	\$3,573,583	\$3,602,711	\$3,892,649	\$3,799,632	\$3,958,416	\$4,323,155	\$4,886,885	\$5,400,593	\$5,651,892	\$5,850,202
Green	\$3,614,662	\$3,626,112	\$4,069,833	\$4,534,678	\$5,036,615	\$5,378,542	\$5,911,951	\$6,198,274	\$6,422,570	\$6,384,134	\$6,144,572
Green Lake	\$1,730,412	\$2,028,887	\$2,648,317	\$3,824,124	\$3,737,650	\$3,823,259	\$4,095,667	\$4,428,787	\$5,866,184	\$6,195,442	\$6,404,541
Iowa	\$2,049,316	\$2,324,972	\$2,474,642	\$2,315,793	\$2,215,732	\$2,545,894	\$2,891,842	\$4,013,622	\$4,354,421	\$4,423,655	\$4,622,086
Iron	\$816,588	\$908,742	\$968,175	\$977,275	\$954,131	\$952,482	\$955,856	\$958,398	\$964,672	\$1,060,671	\$1,115,502
Jackson	\$1,693,473	\$1,854,921	\$1,854,918	\$1,737,659	\$2,019,436	\$2,174,087	\$2,513,737	\$2,876,908	\$3,188,964	\$3,501,870	\$3,575,002
Jefferson	\$7,347,425	\$5,997,413	\$6,428,899	\$6,648,778	\$7,561,456	\$8,346,788	\$8,479,020	\$10,271,048	\$10,879,974	\$11,646,652	\$11,878,037
Juneau	\$2,624,858	\$3,228,244	\$3,228,269	\$2,598,333	\$2,599,988	\$2,670,893	\$2,862,139	\$2,998,958	\$3,138,723	\$3,242,409	\$3,558,207
Kenosha	\$11,923,576	\$11,775,809	\$13,352,408	\$13,686,965	\$14,027,070	\$15,458,750	\$16,188,907	\$17,403,441	\$20,340,237	\$21,820,621	\$23,175,844
Kewaunee	\$2,644,788	\$2,894,323	\$3,124,429	\$2,828,359	\$2,692,937	\$2,855,520	\$3,046,980	\$3,308,805	\$3,679,068	\$3,774,622	\$4,037,599
La Crosse	\$4,883,673	\$5,208,302	\$5,533,167	\$6,641,799	\$8,423,327	\$9,770,533	\$9,811,326	\$10,415,592	\$10,564,452	\$10,672,096	\$11,384,355
Lafayette	\$2,605,182	\$2,612,797	\$2,612,963	\$2,782,453	\$2,941,876	\$3,214,279	\$3,598,438	\$4,456,164	\$4,866,160	\$4,916,695	\$5,053,947
Langlade	\$2,299,787	\$2,564,022	\$2,590,765	\$2,563,734	\$2,280,796	\$2,639,836	\$2,747,291	\$3,067,556	\$3,974,903	\$4,152,481	\$4,471,426
Lincoln	\$3,210,094	\$2,970,925	\$3,372,728	\$3,075,340	\$3,240,218	\$4,082,084	\$3,999,115	\$4,283,693	\$4,433,842	\$4,897,741	\$5,362,920

EXHIBIT  
A

County	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05
	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy
Adams	\$7,030,276	\$7,527,899	\$8,226,627	\$8,817,829	\$9,810,266	\$10,317,882	\$11,483,467	\$11,975,071	\$12,039,076	\$12,754,492
Ashland	\$2,398,124	\$2,703,798	\$3,179,003	\$3,306,357	\$3,680,315	\$4,076,102	\$4,603,225	\$4,848,935	\$4,855,574	\$5,461,943
Barron	\$6,494,918	\$6,889,284	\$7,938,548	\$8,713,677	\$9,760,180	\$10,718,062	\$12,270,941	\$12,324,195	\$14,250,694	\$14,072,046
Bayfield	\$4,466,703	\$4,928,693	\$5,359,445	\$6,030,584	\$6,400,002	\$6,700,000	\$6,708,596	\$6,905,156	\$7,370,146	\$7,624,056
Brown	\$40,306,943	\$44,414,881	\$47,864,814	\$50,966,284	\$53,700,077	\$59,007,713	\$63,103,857	\$67,585,187	\$67,585,187	\$69,691,168
Buffalo	\$3,075,735	\$3,276,377	\$3,497,328	\$3,663,607	\$3,759,584	\$4,021,990	\$4,350,000	\$4,707,231	\$4,952,002	\$5,202,688
Burnett	\$4,147,171	\$4,334,392	\$4,981,026	\$5,152,500	\$5,317,395	\$5,266,290	\$5,674,124	\$6,308,954	\$6,703,827	\$7,203,850
Calumet	\$7,310,447	\$7,588,377	\$7,804,522	\$8,048,110	\$8,286,699	\$9,121,118	\$10,567,572	\$11,382,194	\$11,749,516	\$12,447,367
Chippewa	\$6,393,440	\$6,855,772	\$7,479,649	\$7,947,895	\$8,360,307	\$9,912,709	\$11,062,901	\$11,157,897	\$12,010,037	\$12,476,994
Clark	\$6,634,869	\$7,037,800	\$7,978,369	\$8,061,862	\$8,914,148	\$9,516,335	\$9,449,804	\$9,364,756	\$9,338,434	\$10,738,885
Columbia	\$8,144,460	\$8,399,045	\$8,840,510	\$9,482,652	\$10,695,795	\$12,178,278	\$13,512,341	\$14,878,879	\$16,897,315	\$19,201,615
Crawford	\$2,862,615	\$2,879,936	\$3,121,184	\$3,260,687	\$3,323,346	\$3,753,046	\$3,959,567	\$4,295,412	\$5,345,947	\$5,528,980
Dane	\$71,112,014	\$73,705,637	\$77,425,465	\$79,696,878	\$82,317,809	\$86,223,794	\$90,144,947	\$92,948,455	\$97,417,224	\$100,806,058
Dodge	\$16,501,303	\$17,214,043	\$19,269,974	\$20,668,252	\$22,585,682	\$23,875,123	\$24,949,004	\$25,578,591	\$26,797,497	\$28,592,478
Door	\$9,137,818	\$10,179,180	\$11,090,719	\$12,489,018	\$12,977,031	\$14,782,539	\$17,267,410	\$18,803,698	\$19,254,730	\$19,548,588
Douglas	\$6,635,143	\$5,982,528	\$6,218,101	\$5,715,299	\$6,222,208	\$6,930,002	\$10,542,179	\$11,278,241	\$11,660,628	\$12,221,547
Dunn	\$7,763,182	\$8,728,360	\$9,710,097	\$10,986,642	\$11,543,767	\$12,340,414	\$12,690,006	\$13,276,910	\$13,844,880	\$15,033,063
Eau Claire	\$12,148,210	\$13,515,090	\$14,997,327	\$12,578,640	\$11,152,892	\$12,641,661	\$14,851,773	\$15,377,253	\$16,723,526	\$18,016,110
Florence	\$1,816,835	\$1,996,384	\$2,106,143	\$2,321,562	\$2,738,207	\$2,736,774	\$2,728,138	\$2,726,734	\$2,965,320	\$3,189,515
Fond du Lac	\$14,622,821	\$14,616,681	\$16,382,647	\$17,761,424	\$18,744,081	\$20,067,580	\$22,384,652	\$24,337,652	\$26,279,841	\$27,839,720
Forest	\$1,566,022	\$1,609,088	\$1,600,000	\$1,600,002	\$1,750,677	\$2,290,570	\$3,352,252	\$3,856,446	\$3,940,000	\$4,254,484
Grant	\$6,172,928	\$6,429,329	\$6,713,405	\$7,248,856	\$7,587,116	\$7,582,788	\$7,576,109	\$7,209,805	\$8,248,480	\$8,969,100
Green	\$6,320,905	\$6,653,827	\$6,973,625	\$7,566,882	\$7,199,530	\$8,433,155	\$9,891,844	\$9,641,672	\$9,930,923	\$9,930,923
Green Lake	\$6,464,365	\$6,624,644	\$7,086,961	\$7,735,968	\$8,360,310	\$9,049,197	\$9,651,638	\$10,534,633	\$10,692,276	\$11,051,857
Iowa	\$4,839,609	\$5,533,066	\$5,911,289	\$6,350,497	\$6,750,317	\$6,805,247	\$7,327,941	\$8,011,447	\$8,378,482	\$8,099,745
Iron	\$1,234,736	\$1,335,679	\$1,699,025	\$1,836,655	\$2,164,220	\$2,504,885	\$3,066,095	\$3,142,739	\$3,252,943	\$3,378,300
Jackson	\$4,068,320	\$4,467,816	\$4,975,613	\$5,393,025	\$5,927,500	\$6,411,081	\$6,945,613	\$7,103,308	\$7,904,142	\$7,745,699
Jefferson	\$11,949,484	\$12,520,550	\$13,078,005	\$14,086,457	\$17,976,975	\$18,972,521	\$20,683,502	\$21,934,957	\$22,701,042	\$22,471,210
Juneau	\$3,762,524	\$4,039,051	\$4,355,972	\$4,741,493	\$5,158,200	\$5,929,945	\$6,752,868	\$7,676,911	\$8,115,594	\$8,845,606
Kenosha	\$26,208,860	\$27,443,331	\$29,313,671	\$33,004,656	\$36,754,502	\$39,409,611	\$42,369,843	\$45,699,133	\$47,420,519	\$48,905,611
Kewaunee	\$4,287,156	\$4,659,249	\$4,955,707	\$5,164,506	\$5,766,489	\$6,142,198	\$6,453,559	\$6,954,893	\$7,419,514	\$7,397,491
La Crosse	\$11,525,285	\$12,326,815	\$12,590,931	\$13,555,821	\$15,458,019	\$17,708,233	\$18,913,742	\$20,066,384	\$21,480,124	\$23,378,199
Lafayette	\$5,204,443	\$5,367,179	\$5,504,335	\$5,695,627	\$5,885,320	\$5,593,270	\$5,105,933	\$4,939,650	\$4,939,650	\$5,240,274
Langlade	\$4,472,487	\$4,623,781	\$5,115,285	\$5,719,948	\$6,008,777	\$5,921,819	\$6,301,012	\$7,319,937	\$7,054,896	\$7,385,961
Lincoln	\$6,023,776	\$6,572,209	\$7,303,692	\$8,076,299	\$8,698,163	\$9,051,592	\$9,988,878	\$10,306,558	\$10,306,558	\$10,673,223

County	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy
Adams	\$13,531,899	\$14,322,848	\$15,514,539	\$16,808,427	\$17,159,920	\$17,161,510	\$17,162,024	\$17,160,184	\$17,160,823	\$17,275,000
Ashland	\$5,576,551	\$5,781,670	\$6,034,809	\$6,163,524	\$6,359,596	\$6,442,320	\$6,523,000	\$6,551,538	\$6,563,631	\$6,585,632
Barron	\$14,943,212	\$15,448,538	\$16,066,715	\$16,497,625	\$16,889,289	\$17,227,317	\$17,571,099	\$17,747,703	\$18,152,552	\$19,174,143
Bayfield	\$7,776,838	\$7,934,711	\$8,492,551	\$8,681,495	\$8,850,305	\$8,850,305	\$8,762,780	\$8,874,680	\$9,376,385	\$9,480,662
Brown	\$72,051,522	\$74,428,827	\$78,144,835	\$82,125,411	\$84,152,149	\$82,272,267	\$80,867,073	\$80,862,276	\$80,858,409	\$80,858,409
Buffalo	\$5,307,901	\$5,412,875	\$5,639,011	\$5,731,132	\$5,725,630	\$5,833,662	\$5,864,232	\$5,923,303	\$5,920,092	\$5,997,178
Burnett	\$7,415,085	\$7,577,115	\$8,052,789	\$8,272,816	\$8,517,262	\$8,516,423	\$8,559,652	\$8,649,342	\$9,217,587	\$9,256,055
Calumet	\$12,976,059	\$13,818,811	\$14,239,753	\$14,710,160	\$15,197,267	\$16,010,183	\$16,697,408	\$16,876,455	\$17,072,039	\$17,485,841
Chippewa	\$12,997,568	\$13,391,600	\$14,000,481	\$14,449,058	\$14,887,389	\$15,334,010	\$15,650,600	\$16,412,252	\$16,810,169	\$17,213,415
Clark	\$10,971,048	\$11,190,468	\$11,714,201	\$11,871,246	\$12,250,712	\$12,637,441	\$12,885,878	\$13,034,351	\$13,350,061	\$14,620,081
Columbia	\$19,824,517	\$20,353,733	\$21,710,125	\$22,666,467	\$23,521,939	\$23,200,052	\$24,452,027	\$24,555,122	\$24,638,130	\$24,861,751
Crawford	\$5,701,242	\$5,839,136	\$6,507,135	\$6,703,676	\$7,237,816	\$7,317,487	\$7,779,670	\$7,779,670	\$7,924,543	\$8,145,246
Dane	\$105,045,958	\$110,172,455	\$113,877,907	\$119,150,454	\$128,721,536	\$133,068,833	\$139,057,624	\$143,141,718	\$148,344,784	\$154,379,176
Dodge	\$28,599,278	\$29,399,484	\$30,534,304	\$31,001,767	\$31,931,820	\$32,081,820	\$32,081,820	\$31,976,321	\$32,076,321	\$32,726,321
Door	\$20,006,415	\$20,465,162	\$22,994,977	\$22,995,929	\$22,610,421	\$24,612,973	\$24,789,792	\$25,011,368	\$25,334,211	\$26,305,294
Douglas	\$12,789,167	\$13,113,680	\$13,662,061	\$14,055,056	\$14,474,714	\$14,859,245	\$15,030,118	\$15,271,535	\$15,768,164	\$16,277,751
Dunn	\$16,159,670	\$16,507,494	\$17,612,041	\$18,055,646	\$19,230,930	\$19,807,658	\$19,927,900	\$20,301,746	\$20,437,940	\$20,935,321
Eau Claire	\$18,706,841	\$19,387,123	\$23,104,508	\$23,501,883	\$24,108,061	\$24,285,457	\$24,493,360	\$25,398,474	\$26,178,192	\$27,690,123
Florence	\$3,253,305	\$3,318,371	\$3,446,460	\$3,515,389	\$3,620,850	\$3,729,475	\$3,778,517	\$3,821,554	\$3,828,777	\$4,068,207
Fond du Lac	\$29,292,723	\$30,636,925	\$32,851,405	\$34,410,290	\$36,616,178	\$38,404,824	\$38,881,997	\$39,407,329	\$40,255,726	\$41,410,693
Forest	\$4,368,689	\$4,456,000	\$4,737,352	\$4,832,099	\$5,019,121	\$5,036,645	\$5,069,215	\$5,192,134	\$5,338,105	\$5,556,447
Grant	\$9,196,415	\$9,443,218	\$10,072,231	\$10,327,196	\$10,461,438	\$10,713,744	\$10,841,048	\$10,921,203	\$11,200,628	\$11,332,975
Green	\$10,058,965	\$10,681,165	\$11,862,459	\$12,924,362	\$14,379,254	\$14,341,129	\$14,632,955	\$14,730,429	\$14,818,759	\$14,873,726
Green Lake	\$11,272,445	\$11,497,893	\$11,941,712	\$12,271,454	\$12,823,872	\$13,644,443	\$13,683,214	\$13,773,675	\$13,849,400	\$13,936,736
Iowa	\$8,282,149	\$8,467,834	\$9,089,918	\$9,267,700	\$9,587,344	\$10,251,257	\$10,297,012	\$10,383,143	\$10,574,640	\$10,585,086
Iron	\$3,473,685	\$3,595,444	\$3,765,316	\$3,858,200	\$4,063,271	\$4,225,592	\$4,185,763	\$4,200,714	\$4,225,613	\$4,214,102
Jackson	\$7,910,396	\$8,113,424	\$8,525,581	\$8,666,897	\$8,911,135	\$9,372,183	\$9,573,507	\$9,616,377	\$9,954,135	\$10,027,637
Jefferson	\$23,159,192	\$23,847,626	\$24,444,855	\$24,956,936	\$25,973,518	\$26,707,843	\$26,707,843	\$26,906,209	\$27,004,367	\$28,398,206
Juneau	\$9,172,838	\$9,542,819	\$10,293,669	\$10,689,645	\$11,286,178	\$11,639,490	\$11,715,588	\$11,771,019	\$11,926,354	\$12,171,157
Kenosha	\$50,224,076	\$51,759,187	\$53,778,375	\$55,141,148	\$56,774,045	\$58,388,318	\$59,437,835	\$59,460,762	\$60,502,990	\$61,980,164
Kewaunee	\$7,874,780	\$8,066,924	\$8,576,027	\$9,174,918	\$9,726,760	\$10,111,744	\$10,573,803	\$11,011,695	\$11,051,259	\$11,027,283
La Crosse	\$24,011,046	\$25,920,292	\$26,900,533	\$28,213,018	\$28,948,785	\$29,489,345	\$29,489,345	\$29,839,209	\$30,947,346	\$31,578,582
Lafayette	\$5,536,576	\$5,671,004	\$6,026,092	\$6,612,492	\$7,122,368	\$7,222,581	\$7,222,581	\$6,722,581	\$6,847,021	\$7,105,698
Langlade	\$7,538,480	\$7,709,452	\$8,007,036	\$8,167,176	\$8,412,191	\$9,017,579	\$9,098,523	\$9,026,394	\$9,079,218	\$9,113,650
Lincoln	\$10,887,020	\$11,104,420	\$11,916,703	\$12,137,641	\$12,787,040	\$13,335,577	\$13,406,695	\$13,464,611	\$13,471,578	\$13,623,719

County	2015/16		2016-17	
		Levy		Levy
Adams		\$17,465,161		\$17,608,213
Ashland		\$6,645,965		\$6,691,659
Barron		\$19,569,260		\$20,210,095
Bayfield		\$9,548,610		\$9,548,610
Brown		\$84,432,777		\$86,661,972
Buffalo		\$6,218,121		\$6,262,593
Burnett		\$9,303,927		\$9,985,708
Calumet		\$17,689,890		\$18,478,206
Chippewa		\$17,514,446		\$18,100,860
Clark		\$14,740,458		\$15,725,916
Columbia		\$25,466,181		\$26,139,528
Crawford		\$8,218,365		\$8,310,373
Dane		\$161,905,542		\$170,119,830
Dodge		\$32,984,798		\$33,281,315
Door		\$26,820,635		\$28,311,857
Douglas		\$16,398,189		\$16,692,066
Dunn		\$20,897,142		\$21,604,120
Eau Claire		\$29,015,350		\$30,597,828
Florence		\$4,097,631		\$4,118,401
Fond du Lac		\$42,201,989		\$42,719,849
Forest		\$5,494,040		\$5,522,955
Grant		\$11,450,840		\$11,552,048
Green		\$15,039,097		\$15,350,063
Green Lake		\$14,042,862		\$14,148,207
Iowa		\$10,614,048		\$11,547,733
Iron		\$4,259,814		\$4,547,774
Jackson		\$10,208,971		\$10,381,782
Jefferson		\$28,620,964		\$28,977,345
Juneau		\$12,291,989		\$12,380,616
Kenosha		\$63,515,725		\$65,376,492
Kewaunee		\$11,177,945		\$11,405,084
La Crosse		\$32,677,145		\$33,646,864
Lafayette		\$7,274,910		\$7,500,543
Langlade		\$9,192,331		\$9,563,784
Lincoln		\$13,757,667		\$14,009,141

County	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95
Manitowoc	\$6,971,975	\$7,231,246	\$7,759,461	\$7,989,402	\$8,533,586	\$10,124,134	\$11,231,577	\$12,718,256	\$13,320,210	\$13,469,913	\$12,813,863
Marathon	\$13,492,385	\$13,216,282	\$16,160,246	\$16,056,899	\$16,128,208	\$16,151,778	\$16,743,596	\$17,913,196	\$19,457,280	\$21,008,345	\$22,893,158
Marquette	\$3,852,432	\$4,156,113	\$5,153,741	\$5,153,740	\$5,153,738	\$5,266,603	\$5,615,869	\$5,975,154	\$6,455,359	\$6,655,932	\$7,095,243
Marquette	\$1,554,171	\$1,644,732	\$1,817,702	\$1,969,265	\$2,196,284	\$2,479,263	\$2,733,616	\$3,053,213	\$3,306,568	\$3,621,453	\$3,854,971
Menominee	\$407,210	\$525,010	\$532,879	\$580,551	\$659,080	\$701,843	\$751,005	\$751,005	\$758,643	\$845,773	\$936,850
Milwaukee	\$109,261,127	\$107,807,096	\$114,401,754	\$113,217,788	\$120,294,168	\$147,298,896	\$142,410,254	\$141,654,708	\$146,781,854	\$150,467,378	\$157,051,305
Monroe	\$3,055,392	\$3,055,390	\$3,055,389	\$3,253,979	\$3,326,172	\$4,126,300	\$3,776,435	\$4,803,374	\$5,752,870	\$6,015,474	\$6,266,243
Oconto	\$2,802,682	\$2,719,426	\$3,592,951	\$3,792,085	\$4,151,819	\$4,950,895	\$4,885,193	\$5,803,437	\$6,074,914	\$6,514,010	\$6,060,994
Oneida	\$3,363,517	\$3,561,142	\$3,756,684	\$3,187,084	\$3,694,290	\$3,876,299	\$4,216,185	\$4,702,961	\$5,583,119	\$6,199,214	\$6,561,518
Outagamie	\$9,210,316	\$9,808,431	\$11,251,208	\$15,040,646	\$16,596,346	\$18,719,965	\$21,459,986	\$23,672,958	\$25,915,515	\$27,564,151	\$28,597,553
Ozaukee	\$5,920,603	\$6,195,758	\$7,054,748	\$7,348,978	\$8,367,151	\$10,861,338	\$9,418,783	\$10,520,848	\$11,200,212	\$11,543,671	\$11,494,999
Pepin	\$1,504,994	\$1,504,995	\$1,504,995	\$1,504,996	\$1,504,994	\$1,504,995	\$1,491,996	\$1,491,995	\$1,556,002	\$1,611,362	\$1,727,103
Pierce	\$3,564,525	\$3,726,343	\$3,821,428	\$3,764,266	\$3,849,167	\$4,116,879	\$4,326,283	\$4,819,652	\$5,001,195	\$5,196,440	\$5,550,926
Polk	\$2,607,143	\$2,682,549	\$2,818,607	\$3,101,550	\$3,438,804	\$3,905,217	\$4,447,720	\$4,874,810	\$5,556,722	\$5,825,383	\$6,127,005
Portage	\$5,906,448	\$6,441,085	\$6,702,546	\$6,899,025	\$6,899,021	\$7,243,573	\$8,026,247	\$8,980,266	\$9,413,884	\$10,049,428	\$10,645,295
Price	\$1,634,708	\$1,851,889	\$2,028,340	\$2,742,045	\$2,833,260	\$3,088,616	\$2,906,503	\$3,117,749	\$3,543,579	\$3,832,094	\$4,109,135
Racine	\$18,783,428	\$19,721,549	\$20,267,152	\$19,734,907	\$20,358,141	\$21,083,509	\$22,855,427	\$25,006,469	\$27,793,511	\$29,766,016	\$31,056,958
Richland	\$2,393,283	\$2,741,961	\$3,043,125	\$3,200,202	\$3,200,202	\$3,412,427	\$3,495,563	\$3,595,168	\$3,692,958	\$3,680,704	\$3,793,166
Rock	\$12,550,325	\$13,380,773	\$13,703,339	\$14,232,380	\$14,232,382	\$15,121,496	\$16,593,672	\$20,311,446	\$23,848,761	\$24,534,513	\$25,772,841
Rusk	\$1,951,321	\$2,167,881	\$2,195,319	\$1,997,455	\$1,924,364	\$1,427,496	\$1,467,051	\$1,466,643	\$1,678,862	\$1,774,551	\$2,194,133
St Croix	\$5,024,774	\$6,076,535	\$6,076,537	\$6,589,582	\$7,606,674	\$8,314,589	\$8,792,454	\$9,304,766	\$9,726,541	\$10,285,671	\$10,748,850
Sauk	\$5,456,632	\$5,582,118	\$5,856,293	\$6,248,573	\$6,339,240	\$7,209,487	\$7,640,714	\$8,008,796	\$8,484,579	\$9,310,697	\$9,919,663
Sawyer	\$1,795,749	\$1,794,949	\$1,784,421	\$2,314,357	\$2,360,210	\$2,697,744	\$3,080,701	\$3,239,024	\$3,368,127	\$3,724,427	\$3,954,632
Shawano	\$2,792,726	\$3,240,174	\$3,132,442	\$3,746,206	\$3,745,977	\$4,378,266	\$4,254,763	\$4,955,770	\$5,115,935	\$5,741,942	\$6,008,814
Sheboygan	\$10,817,108	\$11,562,154	\$11,499,248	\$12,712,882	\$15,793,936	\$17,203,331	\$18,710,817	\$19,760,371	\$19,759,980	\$20,222,879	\$20,871,084
Taylor	\$2,020,280	\$2,024,822	\$2,422,100	\$2,508,043	\$2,500,874	\$2,550,974	\$2,708,617	\$3,194,551	\$3,443,585	\$3,653,743	\$3,871,296
Trempealeau	\$2,571,441	\$2,565,154	\$2,516,145	\$3,176,220	\$3,521,130	\$4,007,560	\$3,887,239	\$3,810,721	\$4,058,736	\$4,218,741	\$4,568,653
Vernon	\$1,668,377	\$2,335,938	\$2,633,051	\$3,073,851	\$3,215,442	\$3,460,150	\$3,658,015	\$4,192,118	\$4,435,353	\$4,235,354	\$4,240,519
Vilas	\$2,400,475	\$2,549,993	\$2,706,144	\$2,799,731	\$2,916,789	\$3,353,109	\$3,574,751	\$3,882,797	\$3,985,878	\$4,218,725	\$5,171,793
Walworth	\$9,025,617	\$9,059,749	\$8,736,125	\$9,209,541	\$11,083,088	\$12,678,400	\$14,554,975	\$17,228,562	\$20,855,950	\$22,354,315	\$24,393,013
Washington	\$1,862,262	\$2,087,264	\$2,053,358	\$2,134,756	\$2,396,300	\$2,534,336	\$2,707,950	\$3,049,420	\$3,430,797	\$3,665,215	\$3,998,358
Washington	\$6,407,142	\$7,660,835	\$8,271,308	\$9,903,674	\$10,629,074	\$11,429,239	\$12,376,314	\$14,781,328	\$16,480,540	\$18,240,167	\$20,817,907
Waukesha	\$22,096,152	\$25,000,106	\$28,546,560	\$31,837,209	\$36,670,315	\$41,203,785	\$45,107,155	\$49,221,302	\$52,247,023	\$55,453,053	\$58,313,999
Waupaca	\$2,775,319	\$3,145,160	\$3,166,989	\$3,870,682	\$5,411,424	\$5,764,736	\$6,093,785	\$6,647,695	\$7,360,803	\$8,055,720	\$8,544,620
Waushara	\$2,913,255	\$2,725,294	\$2,808,634	\$2,972,239	\$3,114,193	\$4,423,279	\$4,665,666	\$5,198,267	\$5,537,397	\$5,908,308	\$6,490,118
Winnebago	\$10,408,655	\$14,166,510	\$14,252,536	\$15,371,114	\$16,869,520	\$17,980,511	\$19,737,337	\$21,947,082	\$24,419,974	\$26,439,199	\$27,874,401
Wood	\$6,544,866	\$7,164,908	\$9,102,480	\$8,937,660	\$9,147,015	\$9,966,047	\$10,293,383	\$10,676,754	\$11,460,024	\$12,081,174	\$12,779,927
All Counties Total	\$458,496,216	\$489,791,719	\$526,986,239	\$551,245,980	\$595,359,737	\$672,599,538	\$697,463,872	\$752,791,352	\$814,641,745	\$860,690,193	\$909,511,878

County	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05
	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy
Manitowoc	\$13,346,657	\$13,747,057	\$15,293,950	\$18,009,105	\$19,507,816	\$20,857,127	\$22,489,173	\$24,353,486	\$25,011,915	\$25,756,507
Marathon	\$25,111,275	\$27,350,632	\$29,068,916	\$30,856,384	\$33,367,458	\$35,660,956	\$38,149,579	\$39,849,124	\$40,850,300	\$42,730,932
Marquette	\$7,577,154	\$7,898,232	\$8,721,960	\$9,815,944	\$10,355,201	\$11,652,361	\$10,602,252	\$11,634,547	\$12,057,631	\$12,433,747
Marquette	\$4,210,699	\$4,546,568	\$4,977,465	\$5,646,578	\$6,001,727	\$6,697,630	\$7,381,254	\$7,585,020	\$7,812,564	\$8,174,199
Menominee	\$1,180,384	\$1,329,195	\$1,135,439	\$1,454,888	\$1,391,251	\$1,518,613	\$1,634,854	\$1,800,539	\$1,994,783	\$2,170,921
Milwaukee	\$168,512,438	\$179,988,799	\$189,635,923	\$194,919,586	\$196,735,522	\$207,493,560	\$219,595,888	\$220,304,747	\$220,304,747	\$226,776,350
Monroe	\$6,227,421	\$6,321,731	\$6,684,520	\$6,968,423	\$7,013,526	\$8,574,115	\$9,044,613	\$9,746,402	\$10,661,348	\$12,277,186
Oconto	\$6,095,632	\$6,120,000	\$6,751,500	\$8,301,524	\$9,408,626	\$10,969,548	\$12,811,245	\$13,989,712	\$15,046,347	\$15,605,255
Oneida	\$7,493,202	\$6,927,398	\$8,485,281	\$9,462,032	\$10,516,211	\$11,345,620	\$12,952,332	\$13,740,442	\$13,492,181	\$13,487,887
Outagamie	\$29,788,087	\$30,860,850	\$32,374,825	\$33,776,935	\$35,217,785	\$38,720,600	\$43,919,275	\$45,214,002	\$46,541,343	\$48,307,034
Ozaukee	\$10,462,170	\$11,521,540	\$14,358,029	\$13,603,981	\$9,380,527	\$12,914,746	\$15,343,197	\$15,307,317	\$16,415,973	\$16,860,542
Pepin	\$1,966,818	\$2,106,000	\$2,295,000	\$2,589,699	\$2,728,450	\$2,306,443	\$2,765,099	\$2,940,965	\$3,042,206	\$3,201,364
Pierce	\$6,056,021	\$6,131,575	\$6,905,023	\$7,568,763	\$8,967,584	\$10,001,028	\$11,244,931	\$12,119,898	\$12,168,564	\$12,133,968
Polk	\$6,501,124	\$6,611,897	\$6,857,089	\$7,632,870	\$8,593,305	\$10,665,929	\$12,421,722	\$13,167,025	\$14,154,472	\$15,835,840
Portage	\$11,473,628	\$12,160,714	\$13,037,058	\$13,818,321	\$15,112,203	\$16,175,316	\$17,489,443	\$18,578,422	\$19,500,784	\$20,535,514
Price	\$4,106,959	\$4,106,959	\$4,370,878	\$4,589,425	\$5,726,088	\$6,011,356	\$6,174,630	\$6,174,630	\$6,422,395	\$6,772,439
Racine	\$32,624,162	\$33,891,480	\$35,060,470	\$36,754,752	\$38,706,707	\$41,418,825	\$44,052,480	\$47,002,288	\$48,734,107	\$50,587,305
Richland	\$3,664,582	\$3,924,437	\$4,053,758	\$4,366,546	\$4,612,745	\$4,899,732	\$5,276,295	\$5,455,788	\$5,689,513	\$5,673,773
Rock	\$29,320,528	\$31,853,084	\$34,221,929	\$36,938,499	\$40,566,566	\$44,872,104	\$42,445,368	\$44,958,576	\$47,231,113	\$49,482,117
Rusk	\$2,347,996	\$2,483,657	\$2,697,755	\$3,311,424	\$3,466,038	\$3,767,228	\$4,138,786	\$3,759,249	\$3,716,665	\$4,672,887
St Croix	\$11,183,488	\$11,183,488	\$11,941,171	\$11,941,173	\$11,941,172	\$13,673,590	\$16,453,629	\$18,860,794	\$20,644,755	\$20,875,193
Sauk	\$10,402,196	\$10,837,361	\$11,448,503	\$12,320,192	\$13,466,786	\$15,466,905	\$17,800,500	\$19,336,221	\$22,163,489	\$23,021,241
Sawyer	\$4,422,654	\$4,514,586	\$4,743,098	\$5,732,124	\$5,715,743	\$5,947,349	\$6,890,973	\$7,308,068	\$7,734,151	\$8,262,289
Shawano	\$6,892,945	\$7,683,509	\$8,332,057	\$8,954,316	\$9,477,046	\$10,143,599	\$11,115,955	\$11,458,578	\$11,741,452	\$12,136,158
Sheboygan	\$21,354,890	\$22,842,695	\$26,414,788	\$30,256,178	\$32,104,028	\$34,663,966	\$36,654,622	\$39,122,820	\$41,078,874	\$42,959,691
Taylor	\$4,095,060	\$4,389,971	\$4,836,480	\$5,509,273	\$5,377,740	\$6,160,887	\$6,813,604	\$7,463,796	\$7,654,929	\$8,075,473
Trempealeau	\$4,294,870	\$4,417,308	\$4,713,492	\$5,070,491	\$5,960,526	\$6,045,234	\$6,540,757	\$6,955,069	\$7,221,373	\$8,311,907
Vernon	\$4,501,276	\$4,490,532	\$4,710,600	\$4,646,157	\$4,939,424	\$5,967,192	\$6,863,598	\$6,863,598	\$7,282,132	\$7,692,052
Vilas	\$4,848,473	\$5,671,360	\$5,036,937	\$6,496,513	\$5,970,846	\$8,270,185	\$8,269,715	\$10,138,018	\$10,092,709	\$11,720,174
Walworth	\$25,860,728	\$25,894,930	\$29,227,872	\$31,059,317	\$33,022,540	\$35,913,644	\$39,590,042	\$42,594,670	\$45,015,218	\$47,083,850
Washington	\$4,370,706	\$4,681,456	\$5,569,428	\$6,350,772	\$6,531,763	\$7,228,384	\$8,157,589	\$8,384,787	\$8,651,769	\$9,322,311
Washington	\$22,039,665	\$23,363,237	\$25,157,984	\$26,520,235	\$28,546,138	\$30,150,180	\$32,093,244	\$32,830,360	\$33,830,541	\$35,085,103
Waushara	\$60,744,252	\$63,270,552	\$65,776,526	\$68,122,832	\$70,166,205	\$73,126,375	\$77,557,456	\$80,580,137	\$84,291,147	\$87,630,593
Waupaca	\$9,009,233	\$9,528,372	\$10,168,962	\$10,662,640	\$11,700,924	\$13,197,324	\$13,831,631	\$15,971,954	\$16,285,270	\$18,009,806
Waushara	\$6,672,621	\$7,157,000	\$7,903,189	\$8,591,995	\$9,146,918	\$9,293,336	\$10,378,963	\$11,252,318	\$11,925,244	\$12,262,673
Winnebago	\$29,000,456	\$30,398,818	\$32,444,884	\$35,237,262	\$37,083,473	\$39,775,285	\$44,966,223	\$48,443,480	\$50,330,892	\$54,369,879
Wood	\$13,657,526	\$14,460,968	\$15,166,228	\$16,073,758	\$17,404,503	\$18,526,654	\$19,404,893	\$20,691,180	\$18,156,211	\$19,564,605
All Counties Total	\$964,521,903	\$1,017,647,719	\$1,091,227,981	\$1,157,377,358	\$1,217,671,017	\$1,316,066,450	\$1,420,001,143	\$1,490,462,333	\$1,544,775,651	\$1,615,237,611

County	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy	Levy
Manitowoc	\$26,462,274	\$26,920,541	\$27,347,207	\$27,741,006	\$28,212,603	\$28,451,559	\$28,636,506	\$28,720,978	\$28,859,333	\$29,052,082
Marathon	\$44,360,446	\$46,328,613	\$48,093,638	\$48,793,927	\$48,653,812	\$48,191,420	\$47,573,011	\$46,090,851	\$46,340,765	\$47,152,340
Marquette	\$12,698,061	\$13,983,767	\$13,467,327	\$13,739,596	\$14,206,755	\$14,678,850	\$14,756,234	\$14,906,198	\$15,056,435	\$15,923,037
Menominee	\$8,338,702	\$8,558,635	\$9,301,762	\$9,563,180	\$9,338,316	\$10,286,307	\$10,555,149	\$10,933,626	\$11,473,356	\$11,621,282
Menominee	\$2,236,594	\$2,354,218	\$2,408,156	\$2,433,161	\$2,506,162	\$2,581,346	\$2,597,882	\$2,610,055	\$2,631,859	\$2,642,495
Milwaukee	\$233,468,260	\$241,936,522	\$250,773,565	\$258,515,465	\$264,149,547	\$270,434,872	\$276,230,993	\$280,156,985	\$280,173,118	\$283,838,127
Monroe	\$12,754,112	\$13,292,825	\$14,102,537	\$14,412,763	\$15,083,607	\$14,993,930	\$15,220,026	\$15,376,450	\$17,964,192	\$18,405,008
Oconto	\$16,003,969	\$16,468,084	\$16,797,446	\$17,172,457	\$17,491,115	\$17,633,343	\$17,790,125	\$17,989,589	\$18,168,492	\$18,277,171
Oneida	\$13,773,830	\$14,213,470	\$14,748,217	\$15,082,573	\$15,082,573	\$15,063,968	\$15,002,689	\$14,951,089	\$15,304,648	\$15,493,818
Outagamie	\$50,440,834	\$52,492,437	\$55,091,640	\$57,825,348	\$60,156,675	\$61,279,066	\$62,380,000	\$62,504,547	\$63,121,330	\$64,679,993
Ozaukee	\$17,525,469	\$18,005,675	\$18,262,492	\$18,602,096	\$19,013,458	\$19,040,611	\$19,153,575	\$19,347,145	\$20,048,780	\$20,054,461
Pepin	\$3,303,402	\$3,406,291	\$3,532,567	\$3,604,987	\$3,723,549	\$3,690,723	\$3,721,013	\$3,756,928	\$3,787,046	\$3,870,119
Pierce	\$12,441,858	\$12,875,705	\$14,462,061	\$14,758,618	\$15,154,125	\$15,613,353	\$15,883,455	\$16,004,953	\$16,993,901	\$17,084,230
Polk	\$16,588,575	\$17,426,075	\$19,782,475	\$20,149,085	\$21,171,271	\$21,605,703	\$21,548,390	\$21,655,052	\$21,543,912	\$21,825,016
Portage	\$21,014,143	\$21,694,324	\$23,382,631	\$24,078,094	\$24,948,416	\$24,953,146	\$24,739,013	\$24,903,929	\$25,723,395	\$26,031,279
Price	\$7,032,669	\$7,173,322	\$7,352,207	\$7,535,733	\$7,761,230	\$7,761,229	\$7,840,723	\$7,846,675	\$7,865,157	\$7,879,872
Racine	\$52,325,744	\$48,031,096	\$49,601,148	\$50,786,176	\$50,939,395	\$50,831,349	\$50,900,847	\$51,011,985	\$51,293,657	\$51,137,533
Richland	\$5,776,542	\$5,880,283	\$6,046,576	\$6,259,735	\$6,474,283	\$6,653,177	\$6,642,075	\$6,655,580	\$6,664,500	\$6,691,961
Rock	\$1,337,515	\$1,833,005	\$5,409,838	\$5,026,100	\$5,722,641	\$5,893,258	\$6,173,220	\$6,114,210	\$6,249,976	\$6,304,891
Rusk	\$4,868,706	\$4,965,603	\$5,120,231	\$5,165,630	\$5,465,067	\$5,844,649	\$5,802,617	\$5,871,863	\$5,962,581	\$6,410,352
St Croix	\$22,262,349	\$23,520,678	\$25,208,461	\$26,167,983	\$27,372,344	\$27,465,122	\$27,847,262	\$27,728,112	\$28,020,849	\$29,460,871
Sauk	\$23,884,930	\$24,802,350	\$25,605,357	\$27,714,671	\$28,659,120	\$28,531,297	\$28,531,297	\$28,531,297	\$28,854,774	\$29,878,110
Sawyer	\$8,436,044	\$8,604,822	\$9,023,036	\$9,414,612	\$9,854,808	\$9,847,640	\$9,841,394	\$9,938,303	\$10,296,097	\$10,190,990
Shawano	\$12,440,774	\$12,738,201	\$13,297,901	\$13,561,755	\$14,129,235	\$14,693,386	\$14,856,456	\$14,913,863	\$14,760,128	\$14,887,788
Sheboygan	\$44,371,503	\$45,412,901	\$44,861,211	\$44,331,717	\$44,222,084	\$45,371,103	\$45,255,914	\$45,636,311	\$46,447,222	\$47,009,269
Taylor	\$8,228,976	\$8,393,553	\$8,729,361	\$9,027,997	\$9,473,716	\$9,888,858	\$10,035,266	\$10,281,925	\$10,551,849	\$10,941,321
Trempealeau	\$8,506,653	\$9,083,965	\$9,708,322	\$9,988,573	\$10,102,947	\$10,102,947	\$10,048,418	\$10,004,648	\$10,128,687	\$10,153,938
Vernon	\$8,131,335	\$8,405,182	\$8,723,151	\$8,863,662	\$9,396,611	\$9,568,151	\$9,571,230	\$9,609,069	\$9,813,524	\$9,853,413
Vilas	\$12,270,420	\$12,689,074	\$11,871,469	\$12,114,695	\$12,669,561	\$13,096,044	\$13,149,992	\$13,074,285	\$13,709,139	\$12,862,029
Walworth	\$49,201,252	\$52,240,266	\$54,753,860	\$57,426,336	\$59,087,867	\$60,793,425	\$60,880,052	\$60,879,863	\$60,877,860	\$61,153,471
Washington	\$9,538,122	\$9,835,735	\$10,105,747	\$10,281,348	\$10,499,564	\$10,499,564	\$10,482,740	\$10,482,740	\$10,483,785	\$10,541,981
Waukesha	\$36,322,555	\$37,484,721	\$38,551,251	\$38,343,150	\$39,053,738	\$38,984,899	\$38,392,768	\$37,383,133	\$36,439,008	\$35,426,934
Waukesha	\$90,157,858	\$91,305,772	\$93,174,339	\$95,827,929	\$98,485,302	\$100,261,978	\$100,906,292	\$101,711,624	\$102,460,296	\$103,909,269
Waupaca	\$18,956,184	\$19,356,286	\$20,433,892	\$20,991,393	\$22,257,292	\$22,786,091	\$23,148,905	\$23,403,541	\$24,083,637	\$24,575,420
Waushara	\$12,509,369	\$12,750,666	\$13,348,464	\$13,808,807	\$14,313,279	\$15,000,000	\$15,360,085	\$15,309,198	\$15,672,500	\$16,250,521
Winnebago	\$56,513,938	\$60,673,082	\$63,839,750	\$65,965,797	\$67,749,879	\$68,543,792	\$67,711,306	\$67,256,512	\$64,743,041	\$65,436,256
Wood	\$20,632,700	\$21,341,439	\$22,120,785	\$22,384,343	\$22,258,672	\$22,339,983	\$22,313,366	\$22,073,449	\$22,089,852	\$22,796,642
All Counties Total	\$1,671,010,218	\$1,723,856,912	\$1,800,578,544	\$1,856,068,829	\$1,914,679,723	\$1,951,446,179	\$1,972,231,785	\$1,986,403,640	\$2,010,966,629	\$2,046,515,758

County	2015/16 Levy	2016-17 Levy
Manitowoc	\$29,263,972	\$29,454,919
Marathon	\$47,608,889	\$48,180,111
Marquette	\$16,282,852	\$16,444,225
Marquette	\$11,889,064	\$12,253,265
Menominee	\$2,662,992	\$2,687,522
Milwaukee	\$287,833,602	\$291,921,998
Monroe	\$17,820,485	\$16,846,088
Oconto	\$19,346,112	\$19,569,576
Oneida	\$15,756,235	\$16,229,215
Outagamie	\$66,011,992	\$67,541,935
Ozaukee	\$20,276,261	\$20,591,998
Pepin	\$3,968,447	\$4,082,263
Pierce	\$17,367,017	\$17,596,469
Polk	\$22,141,565	\$22,334,090
Portage	\$26,651,416	\$27,102,438
Price	\$7,939,656	\$8,073,137
Racine	\$51,064,781	\$52,211,307
Richland	\$6,787,135	\$6,882,990
Rock	\$64,156,054	\$65,107,690
Rusk	\$7,270,653	\$7,007,647
St Croix	\$30,485,037	\$31,206,956
Sauk	\$30,183,042	\$30,351,664
Sawyer	\$10,294,323	\$10,670,661
Shawano	\$15,400,972	\$15,545,534
Sheboygan	\$48,360,804	\$47,860,531
Taylor	\$11,011,266	\$11,248,104
Trempealeau	\$10,578,003	\$12,187,072
Vernon	\$10,474,661	\$10,575,616
Vilas	\$15,370,586	\$15,397,156
Walworth	\$61,550,110	\$61,736,378
Washington	\$10,622,324	\$10,694,817
Washington	\$35,176,933	\$36,380,850
Waukesha	\$104,408,445	\$105,313,014
Waupaca	\$25,207,056	\$25,723,646
Waushara	\$16,109,008	\$16,883,416
Winnebago	\$65,000,706	\$65,821,387
Wood	\$23,384,012	\$24,886,360
All Counties Total	\$2,086,469,255	\$2,086,469,255

Counties	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Adams	\$811,096	\$841,861	\$872,495	\$892,280	\$928,910	\$1,032,327	\$1,107,089	\$1,259,615	\$1,142,236	\$1,109,145	\$1,156,644	\$1,180,943	\$1,275,582	\$1,262,619	\$1,376,312	\$1,427,405	\$1,480,647	\$1,502,031
Ashland	\$949,854	\$952,458	\$964,056	\$957,853	\$1,020,052	\$1,137,172	\$1,154,628	\$1,209,183	\$1,143,193	\$1,078,579	\$1,042,862	\$1,022,862	\$1,175,582	\$1,141,144	\$1,259,542	\$1,281,926	\$1,267,514	\$1,378,495
Barron	\$3,834,691	\$2,858,850	\$3,124,672	\$3,268,915	\$3,458,985	\$3,412,122	\$3,488,885	\$3,330,602	\$3,396,057	\$3,179,653	\$3,169,866	\$3,419,986	\$3,571,588	\$3,546,218	\$4,059,540	\$4,295,189	\$4,201,198	\$4,385,248
Bayfield	\$676,295	\$758,112	\$785,390	\$743,632	\$827,872	\$817,922	\$898,120	\$895,207	\$928,329	\$878,608	\$852,998	\$888,384	\$934,949	\$1,009,575	\$1,025,781	\$1,062,431	\$1,045,519	\$1,099,644
Bayview	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Buffalo	\$480,162	\$506,725	\$508,791	\$513,278	\$571,389	\$602,893	\$598,090	\$617,966	\$666,461	\$574,233	\$604,894	\$605,421	\$650,421	\$630,606	\$675,197	\$759,990	\$727,015	\$726,363
Burnett	\$669,835	\$729,294	\$770,806	\$719,296	\$862,015	\$830,779	\$830,623	\$825,939	\$874,195	\$798,361	\$792,836	\$822,174	\$852,990	\$827,205	\$922,613	\$938,883	\$988,596	\$1,040,429
Calumet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chippewa	\$3,229,494	\$3,173,716	\$3,150,682	\$3,302,372	\$3,358,768	\$3,488,462	\$3,621,460	\$3,616,310	\$3,866,225	\$3,635,511	\$3,688,795	\$4,183,851	\$4,373,366	\$4,434,532	\$4,958,127	\$4,923,999	\$4,975,654	\$5,313,212
Clark	\$2,871,533	\$2,843,870	\$3,020,796	\$3,160,318	\$3,385,448	\$3,472,069	\$3,408,443	\$3,446,084	\$3,547,728	\$3,284,078	\$3,417,357	\$3,603,529	\$3,755,221	\$3,802,238	\$4,163,187	\$4,233,278	\$4,391,894	\$4,866,485
Columbia	\$1,133,938	\$1,143,923	\$1,235,485	\$1,177,514	\$1,270,325	\$1,259,565	\$1,392,221	\$1,275,967	\$1,324,362	\$1,282,615	\$1,255,398	\$1,304,584	\$1,304,938	\$1,310,645	\$1,451,428	\$1,475,595	\$1,503,074	\$1,571,372
Crawford	\$34,141,750	\$36,067,757	\$37,032,071	\$38,364,437	\$41,141,077	\$41,340,379	\$42,461,739	\$43,004,100	\$40,306,210	\$40,500,551	\$43,600,262	\$44,380,103	\$46,876,033	\$50,239,857	\$52,618,483	\$54,924,281	\$57,394,965	\$62,044,448
Dane	\$4,001,337	\$4,067,754	\$3,968,721	\$4,111,431	\$4,585,383	\$4,782,522	\$4,932,817	\$4,866,845	\$5,078,713	\$4,542,389	\$4,578,258	\$4,894,845	\$5,076,266	\$5,309,989	\$5,954,084	\$5,732,174	\$5,907,833	\$6,620,448
Dodge	\$2,703,716	\$2,794,905	\$2,776,248	\$2,748,771	\$2,971,221	\$2,968,901	\$3,004,400	\$3,108,418	\$3,147,547	\$2,903,389	\$2,867,741	\$2,991,834	\$3,081,689	\$3,157,479	\$3,350,013	\$3,658,093	\$3,914,091	\$3,962,457
Door	\$2,411,315	\$2,518,519	\$2,519,143	\$2,572,925	\$2,956,289	\$2,764,560	\$3,040,821	\$3,367,699	\$3,173,321	\$3,232,472	\$3,058,048	\$3,149,838	\$3,324,487	\$3,416,318	\$4,236,567	\$4,322,614	\$3,852,217	\$3,814,280
Douglas	\$1,847,112	\$1,914,047	\$2,000,380	\$2,079,768	\$2,194,648	\$2,172,411	\$2,369,455	\$2,187,090	\$2,301,944	\$2,111,532	\$2,065,971	\$2,277,757	\$2,386,742	\$2,500,392	\$2,768,002	\$2,814,967	\$2,839,674	\$2,952,988
Dunn	\$6,871,466	\$6,964,820	\$7,226,674	\$7,315,483	\$7,905,427	\$7,655,312	\$7,993,448	\$7,976,495	\$8,179,786	\$7,610,128	\$7,500,561	\$8,008,318	\$8,627,603	\$8,675,923	\$9,388,587	\$10,127,245	\$10,020,414	\$10,393,895
Eau Claire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Flourish	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fond Du Lac	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Green	\$936,000	\$988,634	\$1,046,480	\$963,524	\$1,134,238	\$1,085,752	\$1,081,484	\$1,051,024	\$1,063,926	\$1,956,968	\$1,933,383	\$2,096,042	\$2,193,014	\$2,173,573	\$2,426,421	\$2,491,234	\$2,549,515	\$2,727,172
Green Lake	\$1,222,020	\$1,262,752	\$1,299,342	\$1,389,785	\$1,660,373	\$1,550,226	\$1,442,784	\$1,449,966	\$1,434,867	\$1,315,392	\$1,320,716	\$1,474,952	\$1,465,123	\$1,478,820	\$1,621,333	\$1,688,280	\$1,720,396	\$1,785,539
Iowa	\$330,017	\$386,497	\$375,307	\$343,691	\$386,778	\$387,661	\$422,060	\$433,701	\$417,124	\$378,676	\$379,494	\$384,851	\$402,823	\$405,385	\$435,179	\$442,998	\$471,870	\$504,553
Iron	\$884,831	\$908,168	\$927,481	\$948,184	\$1,004,313	\$960,278	\$1,065,581	\$1,129,614	\$1,028,308	\$1,047,026	\$1,161,660	\$1,189,336	\$1,222,763	\$1,222,763	\$1,406,432	\$1,499,067	\$1,413,897	\$1,563,640
Jackson	\$4,117,205	\$4,166,755	\$4,388,190	\$4,485,478	\$4,773,729	\$4,959,324	\$4,900,879	\$5,046,904	\$5,041,675	\$4,844,164	\$4,791,031	\$4,968,257	\$4,982,887	\$4,248,431	\$5,491,871	\$5,799,119	\$6,040,112	\$6,165,839
Jefferson	\$1,188,593	\$1,166,997	\$1,119,742	\$1,23,875	\$1,259,679	\$1,265,682	\$1,284,565	\$1,320,604	\$1,359,072	\$1,199,541	\$1,242,663	\$1,325,230	\$1,361,271	\$1,416,362	\$1,475,555	\$1,550,116	\$1,635,156	\$1,783,152
Juneau	\$5,078,279	\$5,078,068	\$5,767,698	\$6,701,170	\$9,514,183	\$9,269,127	\$9,824,763	\$9,991,029	\$10,324,102	\$10,121,219	\$9,936,342	\$10,358,534	\$10,548,569	\$10,976,604	\$12,755,961	\$13,890,547	\$13,766,666	\$14,166,161
Kenosha	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kewaunee	\$8,196,837	\$8,425,170	\$8,364,247	\$8,519,246	\$9,311,371	\$9,146,798	\$9,603,153	\$9,562,276	\$9,861,708	\$9,295,932	\$9,491,313	\$10,152,970	\$10,190,484	\$10,545,430	\$11,395,711	\$11,791,509	\$12,000,045	\$12,390,120
La Crosse	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lafayette	\$247,173	\$265,956	\$268,130	\$248,316	\$304,434	\$341,005	\$632,617	\$648,152	\$680,472	\$636,417	\$708,406	\$714,585	\$764,183	\$771,979	\$818,945	\$835,539	\$840,078	\$974,794
Langlade	\$1,117,990	\$1,163,918	\$1,228,394	\$1,207,156	\$1,256,905	\$1,284,142	\$1,380,977	\$1,312,015	\$1,380,084	\$1,319,293	\$1,298,680	\$1,371,396	\$1,392,996	\$1,481,501	\$1,561,144	\$1,645,434	\$1,658,022	\$1,658,871
Lincoln	\$1,435,018	\$1,453,174	\$1,486,770	\$1,483,289	\$1,535,860	\$1,541,998	\$1,502,848	\$1,514,389	\$1,564,202	\$1,485,181	\$1,452,866	\$1,495,044	\$1,594,185	\$1,739,037	\$1,731,543	\$1,842,076	\$1,930,909	\$2,056,871
Marathon	\$6,949,046	\$9,371,837	\$9,742,890	\$9,759,001	\$10,595,278	\$11,061,668	\$11,028,189	\$10,646,319	\$10,729,421	\$9,468,533	\$9,256,000	\$10,014,288	\$10,164,536	\$10,489,234	\$11,595,095	\$12,266,712	\$12,556,712	\$12,556,712
Marquette	\$0	\$144,228	\$2,536,256	\$2,569,826	\$2,789,484	\$2,907,257	\$2,808,763	\$2,694,223	\$2,664,399	\$2,675,749	\$2,567,659	\$2,784,959	\$2,823,624	\$3,078,762	\$3,077,998	\$2,983,011	\$3,446,233	\$3,425,633
Menominee	\$789,838	\$805,976	\$899,366	\$846,450	\$687,631	\$705,873	\$770,505	\$753,971	\$736,287	\$646,634	\$636,837	\$686,142	\$725,984	\$778,471	\$834,674	\$840,179	\$829,092	\$890,776
Milwaukee	\$57,774,631	\$58,734,309	\$58,324,285	\$58,808,732	\$61,556,248	\$61,971,367	\$62,910,927	\$64,448,566	\$66,669,025	\$60,123,062	\$60,145,503	\$64,814,003	\$64,299,590	\$65,151,272	\$69,828,194	\$70,635,556	\$72,374,702	\$74,354,751
Monroe	\$2,012,968	\$2,043,804	\$2,124,865	\$2,220,072	\$2,479,972	\$2,512,525	\$2,592,939	\$2,555,868	\$2,775,228	\$2,678,044	\$2,595,395	\$2,706,015	\$2,937,648	\$3,017,456	\$3,080,873	\$3,316,443	\$3,300,466	\$3,430,951
Oconto	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Oneida	\$2,975,638	\$3,163,021	\$3,349,784	\$3,505,124	\$3,753,174	\$3,733,644	\$3,781,260	\$3,649,333	\$3,825,247	\$3,575,387	\$3,432,419	\$3,495,681	\$3,596,756	\$3,722,972	\$3,825,952	\$4,018,027	\$4,461,818	\$4,495,240
Ozaukee	\$5,349,863	\$5,426,718	\$5,564,401	\$5,723,350	\$6,110,017	\$6,030,268	\$6,110,017	\$6,045,166	\$6,261,471	\$5,939,366	\$5,939,136	\$6,279,547	\$6,398,782	\$6,776,910	\$7,335,952	\$7,770,135	\$8,000,133	\$8,144,983
Peppin	\$324,759	\$360,906	\$349,577	\$331,400	\$352,125	\$338,242	\$375,938	\$370,726	\$349,092	\$356,031	\$377,269	\$415,160	\$409,637	\$460,183	\$477,469	\$500,199	\$535,542	\$535,542
Pierce	\$1,200,797	\$1,291,656	\$1,295,838	\$1,288,945	\$1,510,868	\$1,350,855	\$1,322,625	\$1,553,697	\$1,556,521	\$1,424,041	\$1,528,708	\$1,545,033	\$1,662,880	\$1,733,396	\$1,972,094	\$2,049,427	\$2,117,565	\$2,201,963
Portage	\$1,784,929	\$1,895,765	\$2,019,578	\$2,011,543	\$2,248,208	\$2,190,035	\$2,327,040	\$2,220,092	\$2,283,431	\$2,355,220	\$2,410,288	\$2,410,288	\$2,508,974	\$2,822,492	\$2,822,492	\$2,892,862	\$3,081,234	\$3,186,231
Price	\$4,006,760	\$4,124,083	\$4,192,887	\$4,375,025	\$4,568,420	\$4,635,330	\$4,957,326	\$4,958,596	\$5,034,512	\$4,756,933	\$4,684,716	\$4,994,704	\$5,110,288	\$5,290,272	\$5,540,608	\$5,931,529	\$6,291,029	\$6,324,387
Richland	\$764,265	\$773,984	\$787,459	\$834,870	\$834,870	\$815,951	\$785,069	\$787,981	\$743,882	\$737,758	\$751,211	\$760,675	\$769,490	\$863,446	\$906,656	\$913,842	\$9	



County	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	
	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate	Fax Rate
Adams	\$4.52	\$4.80	\$5.22	\$6.22	\$7.25	\$8.30	\$8.53	\$8.98	\$8.30	\$9.05	\$8.55	\$8.84	\$8.69	\$8.73	\$8.63	\$8.43	\$8.25	\$8.27	\$7.89	\$7.31	\$7.29	\$6.62	\$6.04	\$5.70	\$5.99	\$6.11	\$6.63	
Ashland	\$3.21	\$3.64	\$3.70	\$4.20	\$3.97	\$3.88	\$4.32	\$4.54	\$5.62	\$5.61	\$5.55	\$5.26	\$5.16	\$5.38	\$5.26	\$5.17	\$5.23	\$4.86	\$4.86	\$5.09	\$4.62	\$4.53	\$4.28	\$4.14	\$4.26	\$4.40	\$4.76	
Barron	\$3.53	\$4.32	\$4.96	\$5.95	\$6.21	\$6.71	\$7.02	\$7.05	\$7.13	\$7.37	\$7.41	\$7.37	\$7.34	\$7.28	\$7.16	\$6.27	\$5.74	\$4.87	\$4.33	\$4.17	\$3.85	\$3.52	\$3.20	\$3.26	\$3.21	\$3.21	\$3.28	
Dairyfield	\$3.78	\$3.69	\$4.56	\$4.64	\$4.95	\$4.99	\$4.77	\$4.85	\$5.02	\$4.96	\$5.03	\$5.13	\$5.11	\$5.09	\$5.09	\$5.09	\$5.22	\$5.25	\$5.25	\$4.92	\$4.67	\$4.49	\$4.39	\$4.44	\$4.54	\$4.58	\$4.58	
Brown	\$3.52	\$3.66	\$4.34	\$5.08	\$5.22	\$5.66	\$5.71	\$5.62	\$5.78	\$5.89	\$5.88	\$6.02	\$7.88	\$7.85	\$7.54	\$7.04	\$6.84	\$6.65	\$7.10	\$7.10	\$7.10	\$6.57	\$6.25	\$6.11	\$5.83	\$5.75	\$5.86	
Burlington	\$4.08	\$4.28	\$4.55	\$5.25	\$5.55	\$5.68	\$5.71	\$5.69	\$5.79	\$5.60	\$5.58	\$5.82	\$5.78	\$5.78	\$5.28	\$4.75	\$3.91	\$3.66	\$3.56	\$3.32	\$3.20	\$2.99	\$2.80	\$2.77	\$2.83	\$2.96	\$3.07	
Calumet	\$4.17	\$3.97	\$3.89	\$3.84	\$3.83	\$4.13	\$4.27	\$4.69	\$5.79	\$5.60	\$6.58	\$5.82	\$5.44	\$4.04	\$3.87	\$3.90	\$3.90	\$3.76	\$3.76	\$3.76	\$3.65	\$3.55	\$3.35	\$3.33	\$3.26	\$3.36	\$3.45	
Chippewa	\$2.94	\$3.12	\$3.99	\$4.75	\$7.16	\$8.19	\$9.41	\$9.19	\$9.38	\$9.31	\$9.17	\$8.94	\$8.93	\$9.22	\$8.59	\$8.77	\$8.50	\$7.72	\$7.24	\$6.99	\$7.69	\$7.51	\$7.14	\$7.15	\$6.67	\$6.79	\$7.21	
Clark	\$2.13	\$2.33	\$2.59	\$2.75	\$3.78	\$3.18	\$3.08	\$3.68	\$4.62	\$4.82	\$4.45	\$4.27	\$3.96	\$3.74	\$3.73	\$3.94	\$4.19	\$4.25	\$4.41	\$4.75	\$4.91	\$4.58	\$4.35	\$4.32	\$4.35	\$4.48	\$4.60	
Columbia	\$3.40	\$4.65	\$6.12	\$5.91	\$6.24	\$6.29	\$6.09	\$5.99	\$5.99	\$6.61	\$6.48	\$6.29	\$6.11	\$6.11	\$6.11	\$5.94	\$5.68	\$5.98	\$5.85	\$6.15	\$7.34	\$7.33	\$6.89	\$6.46	\$6.42	\$6.41	\$6.84	\$7.09
Crawford	\$3.51	\$3.99	\$4.68	\$5.50	\$5.69	\$5.97	\$6.31	\$6.57	\$6.70	\$6.65	\$6.50	\$6.24	\$5.90	\$6.00	\$6.10	\$6.28	\$6.41	\$6.26	\$6.25	\$6.25	\$6.25	\$5.79	\$5.38	\$5.21	\$5.08	\$5.21	\$5.40	
Door	\$3.42	\$3.80	\$4.02	\$3.70	\$4.06	\$4.30	\$3.63	\$4.04	\$4.20	\$4.19	\$4.17	\$4.10	\$3.86	\$3.65	\$3.56	\$3.44	\$3.42	\$3.36	\$3.64	\$3.50	\$3.37	\$3.25	\$3.10	\$3.24	\$3.11	\$3.08	\$3.43	
Douglas	\$4.55	\$4.43	\$4.48	\$4.79	\$6.91	\$6.37	\$6.11	\$6.29	\$6.27	\$6.28	\$6.22	\$5.74	\$4.88	\$4.70	\$4.08	\$4.05	\$4.05	\$4.54	\$5.28	\$4.89	\$4.68	\$4.55	\$4.28	\$4.18	\$4.14	\$4.16	\$4.38	
Dunn	\$4.28	\$4.29	\$4.84	\$6.21	\$6.50	\$7.31	\$7.97	\$8.16	\$7.78	\$7.63	\$8.25	\$8.16	\$8.13	\$8.22	\$8.52	\$8.25	\$8.20	\$7.52	\$6.97	\$6.59	\$6.44	\$6.52	\$6.18	\$6.37	\$6.48	\$6.98	\$7.35	
Dunn	\$3.79	\$3.80	\$3.75	\$3.70	\$3.81	\$4.61	\$4.38	\$4.63	\$4.73	\$4.67	\$4.49	\$4.81	\$4.68	\$4.74	\$3.65	\$2.99	\$3.11	\$3.37	\$3.26	\$3.28	\$3.28	\$3.22	\$3.17	\$3.62	\$3.55	\$3.63	\$3.69	
Fair Claire	\$5.52	\$6.73	\$8.20	\$9.17	\$10.82	\$9.50	\$9.53	\$10.23	\$10.02	\$10.37	\$9.98	\$10.17	\$10.28	\$10.21	\$10.09	\$9.64	\$8.54	\$7.82	\$6.98	\$7.25	\$7.25	\$7.25	\$7.02	\$6.27	\$5.98	\$5.93	\$6.20	\$6.32
Florence	\$2.89	\$3.28	\$3.59	\$3.56	\$3.75	\$3.97	\$4.24	\$4.57	\$4.98	\$5.16	\$5.06	\$4.47	\$4.09	\$4.27	\$4.36	\$4.36	\$4.50	\$4.73	\$4.94	\$5.10	\$5.10	\$5.10	\$4.98	\$4.98	\$5.03	\$5.22	\$5.55	
Fond du Lac	\$3.14	\$3.17	\$4.08	\$5.00	\$5.54	\$5.72	\$5.67	\$5.81	\$5.76	\$5.55	\$5.33	\$4.94	\$4.30	\$3.92	\$3.35	\$3.03	\$3.45	\$4.39	\$4.74	\$4.74	\$4.71	\$4.52	\$4.07	\$4.18	\$4.09	\$4.34	\$4.41	
Forest	\$2.94	\$2.84	\$3.34	\$4.00	\$4.00	\$4.35	\$4.74	\$5.03	\$4.98	\$4.96	\$4.94	\$4.93	\$4.82	\$4.93	\$4.82	\$4.93	\$4.82	\$4.41	\$4.08	\$4.46	\$4.56	\$4.63	\$4.46	\$4.66	\$4.93	\$5.40	\$5.53	
Green	\$3.62	\$3.77	\$4.98	\$5.77	\$6.27	\$6.59	\$7.13	\$7.25	\$7.08	\$6.58	\$5.84	\$5.37	\$5.26	\$5.12	\$5.22	\$4.65	\$5.25	\$5.80	\$5.45	\$5.44	\$4.96	\$4.63	\$4.46	\$4.66	\$4.93	\$5.40	\$5.53	
Green Lake	\$2.72	\$3.24	\$4.60	\$6.71	\$6.49	\$6.42	\$6.65	\$6.76	\$6.50	\$6.29	\$8.02	\$7.37	\$6.72	\$6.64	\$6.57	\$6.62	\$5.55	\$5.57	\$5.98	\$6.05	\$6.11	\$5.82	\$5.32	\$5.24	\$5.08	\$4.95	\$5.18	\$5.61
Iowa	\$3.00	\$3.43	\$4.20	\$4.33	\$4.43	\$4.47	\$4.75	\$6.21	\$6.39	\$6.12	\$5.96	\$5.75	\$6.16	\$6.06	\$6.02	\$5.62	\$5.55	\$5.57	\$5.98	\$6.05	\$6.11	\$5.82	\$5.29	\$5.00	\$5.08	\$4.95	\$5.18	\$5.61
Iron	\$4.35	\$4.94	\$5.48	\$6.01	\$5.87	\$5.70	\$6.74	\$7.22	\$7.57	\$7.94	\$7.61	\$7.97	\$8.14	\$8.33	\$8.19	\$8.12	\$8.24	\$8.03	\$7.99	\$8.17	\$7.67	\$7.49	\$6.84	\$6.64	\$6.31	\$6.26	\$6.62	
Jackson	\$4.09	\$4.60	\$5.18	\$4.91	\$5.97	\$6.11	\$6.74	\$7.22	\$7.57	\$7.94	\$7.61	\$7.97	\$8.14	\$8.33	\$8.19	\$8.12	\$8.24	\$8.03	\$7.99	\$8.17	\$7.67	\$7.49	\$6.84	\$6.64	\$6.31	\$6.26	\$6.62	
Jefferson	\$4.61	\$3.81	\$4.44	\$4.63	\$5.12	\$5.40	\$5.27	\$5.91	\$5.85	\$5.73	\$5.28	\$4.62	\$4.33	\$4.11	\$4.08	\$4.89	\$4.85	\$4.95	\$5.01	\$4.93	\$4.54	\$4.27	\$3.93	\$3.80	\$3.77	\$3.93	\$4.19	
Juneau	\$4.72	\$5.89	\$6.26	\$5.35	\$5.20	\$5.21	\$5.43	\$5.43	\$5.43	\$5.43	\$5.70	\$5.68	\$5.65	\$5.63	\$5.60	\$5.56	\$5.04	\$5.08	\$5.02	\$5.00	\$4.81	\$4.51	\$4.18	\$3.91	\$3.81	\$3.84	\$4.01	\$4.36
Kenosha	\$4.24	\$4.20	\$4.78	\$4.86	\$4.78	\$4.77	\$4.47	\$4.74	\$4.47	\$4.35	\$4.48	\$4.71	\$4.71	\$4.71	\$4.76	\$5.01	\$5.01	\$5.04	\$5.03	\$5.00	\$4.81	\$4.51	\$4.18	\$3.91	\$3.81	\$3.84	\$4.01	\$4.36
Kewaunee	\$5.63	\$6.01	\$6.81	\$6.57	\$6.22	\$6.58	\$6.83	\$7.16	\$7.65	\$7.43	\$7.47	\$7.37	\$7.28	\$7.09	\$6.73	\$7.02	\$6.98	\$6.67	\$6.74	\$6.69	\$6.28	\$6.36	\$6.10	\$6.24	\$6.34	\$6.61	\$7.04	
La Crosse	\$2.30	\$2.37	\$2.61	\$3.13	\$3.93	\$4.42	\$4.41	\$4.30	\$4.07	\$4.04	\$3.71	\$3.71	\$3.62	\$3.47	\$3.51	\$3.74	\$4.02	\$4.03	\$3.97	\$3.91	\$3.91	\$3.74	\$3.70	\$3.60	\$3.63	\$3.72	\$3.73	\$3.84
La Salle	\$3.65	\$3.80	\$5.00	\$6.34	\$6.77	\$7.32	\$8.00	\$10.25	\$9.92	\$9.44	\$9.75	\$9.44	\$9.40	\$9.25	\$9.13	\$8.56	\$8.66	\$7.47	\$7.47	\$7.56	\$7.56	\$7.26	\$6.93	\$6.93	\$6.67	\$7.04	\$7.25	
Lafayette	\$4.81	\$5.27	\$5.50	\$5.86	\$5.26	\$6.11	\$6.23	\$6.62	\$8.22	\$8.10	\$8.17	\$7.22	\$6.57	\$6.53	\$6.52	\$6.26	\$5.56	\$5.39	\$5.87	\$5.34	\$5.31	\$5.12	\$4.95	\$4.81	\$4.69	\$4.86	\$5.29	
Lamda	\$5.46	\$5.18	\$6.02	\$5.53	\$5.85	\$6.86	\$6.82	\$6.90	\$6.86	\$6.93	\$6.89	\$6.66	\$6.65	\$6.62	\$6.62	\$6.34	\$6.07	\$6.06	\$6.06	\$5.54	\$5.52	\$5.29	\$4.97	\$5.22	\$5.09	\$5.30	\$5.65	
Lincoln																												

EXHIBIT C

County	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate
Adams	\$6.95	\$7.21	\$7.67	\$7.57	\$7.57	\$7.55	\$7.46	\$7.29
Ashland	\$5.37	\$5.53	\$5.60	\$5.70	\$5.66	\$5.62	\$6.06	\$6.11
Barren	\$4.85	\$5.20	\$5.16	\$5.24	\$5.18	\$5.18	\$5.20	\$5.06
Bayfield	\$3.39	\$3.51	\$3.71	\$3.79	\$3.75	\$3.75	\$3.82	\$3.72
Brown	\$4.57	\$4.68	\$4.57	\$4.48	\$4.54	\$4.59	\$4.56	\$4.46
Buffalo	\$5.97	\$6.09	\$6.01	\$5.92	\$5.83	\$5.72	\$5.77	\$5.77
Burnett	\$3.20	\$3.48	\$3.78	\$3.75	\$3.79	\$3.95	\$3.87	\$3.80
Calumet	\$5.07	\$5.25	\$5.25	\$5.25	\$5.14	\$5.24	\$5.48	\$5.43
Chippewa	\$3.55	\$3.75	\$3.78	\$3.77	\$3.69	\$3.68	\$3.69	\$3.64
Clark	\$7.45	\$7.51	\$7.50	\$8.09	\$8.06	\$8.06	\$8.06	\$8.05
Columbia	\$4.94	\$5.11	\$5.23	\$5.17	\$5.17	\$5.15	\$5.14	\$4.98
Crawford	\$7.64	\$8.01	\$7.99	\$8.00	\$7.78	\$7.56	\$7.42	\$7.11
Dane	\$2.87	\$3.01	\$3.11	\$3.12	\$3.16	\$3.14	\$3.17	\$2.97
Dodge	\$5.52	\$5.68	\$5.70	\$5.68	\$5.67	\$5.64	\$5.50	\$5.40
Door	\$3.49	\$3.55	\$3.66	\$3.82	\$3.92	\$4.06	\$4.13	\$4.18
Douglas	\$4.47	\$4.69	\$4.95	\$4.95	\$4.99	\$5.03	\$5.01	\$4.96
Dunn	\$7.54	\$8.00	\$7.96	\$7.97	\$7.59	\$7.58	\$7.36	\$7.03
East Claire	\$3.71	\$3.86	\$3.88	\$3.97	\$4.02	\$4.09	\$4.09	\$4.06
Florence	\$6.31	\$6.32	\$6.47	\$6.87	\$6.58	\$6.64	\$6.64	\$6.64
Fond du Lac	\$5.69	\$5.90	\$6.05	\$6.12	\$6.11	\$6.10	\$6.07	\$5.94
Forest	\$4.42	\$4.55	\$4.87	\$4.71	\$4.97	\$5.10	\$4.98	\$4.83
Grant	\$3.99	\$4.00	\$4.20	\$4.05	\$3.95	\$3.89	\$3.83	\$4.01
Green	\$5.72	\$5.78	\$5.84	\$5.74	\$5.66	\$5.53	\$5.52	\$5.52
Green Lake	\$5.65	\$6.22	\$6.33	\$6.40	\$6.35	\$6.35	\$6.35	\$6.26
Iowa	\$5.73	\$5.78	\$5.91	\$5.97	\$5.85	\$6.22	\$6.19	\$6.14
Iron	\$4.36	\$4.59	\$4.65	\$4.51	\$4.43	\$4.84	\$5.68	\$6.09
Jackson	\$6.73	\$6.82	\$6.87	\$6.86	\$6.65	\$6.55	\$6.49	\$6.41
Jefferson	\$4.25	\$4.48	\$4.59	\$4.70	\$4.63	\$4.60	\$4.46	\$4.28
Juneau	\$6.17	\$6.24	\$6.56	\$6.66	\$6.63	\$6.50	\$6.61	\$6.51
Kenosha	\$4.60	\$5.02	\$5.29	\$5.28	\$5.24	\$5.17	\$5.08	\$4.87
Kewaunee	\$7.34	\$7.77	\$7.77	\$7.59	\$5.82	\$5.75	\$7.30	\$7.25
La Crosse	\$3.86	\$3.87	\$3.96	\$3.89	\$3.89	\$3.89	\$3.75	\$3.67
Lafayette	\$7.29	\$6.77	\$6.97	\$7.03	\$6.94	\$6.93	\$7.18	\$7.14
Langlade	\$5.44	\$5.47	\$5.50	\$5.54	\$5.52	\$5.74	\$5.80	\$5.66
Lincoln	\$5.68	\$5.77	\$6.07	\$6.11	\$6.05	\$6.16	\$6.07	\$6.03

County	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11
Maintowoc	\$3.90	\$4.07	\$4.48	\$4.76	\$5.04	\$5.30	\$5.63	\$6.78	\$6.68	\$6.36	\$5.51	\$5.29	\$5.11	\$5.17	\$5.78	\$5.86	\$5.95	\$5.90	\$6.07	\$5.99	\$5.99	\$5.97	\$5.76	\$5.62	\$5.47	\$5.37	\$5.53
Marathon	\$4.27	\$4.07	\$6.26	\$6.25	\$6.18	\$5.90	\$5.87	\$6.01	\$6.17	\$6.16	\$6.21	\$6.21	\$6.21	\$6.21	\$6.21	\$6.22	\$6.22	\$6.09	\$6.09	\$6.09	\$6.09	\$6.09	\$5.46	\$5.38	\$5.17	\$5.17	\$5.17
Marquette	\$3.79	\$4.07	\$5.19	\$5.23	\$5.10	\$5.10	\$5.28	\$5.52	\$5.83	\$5.87	\$5.92	\$5.91	\$5.72	\$5.69	\$5.83	\$5.45	\$5.59	\$4.56	\$4.56	\$4.38	\$4.30	\$4.07	\$3.85	\$3.71	\$3.66	\$3.79	\$4.00
Manitowish	\$5.90	\$4.18	\$4.76	\$5.26	\$5.69	\$6.28	\$6.68	\$7.20	\$7.41	\$7.43	\$7.41	\$7.29	\$7.19	\$7.13	\$7.32	\$7.11	\$7.19	\$7.18	\$6.98	\$6.98	\$6.59	\$6.51	\$6.37	\$6.13	\$5.85	\$5.76	\$6.41
Marquette	\$9.03	\$11.95	\$12.33	\$13.31	\$13.31	\$12.81	\$12.91	\$11.80	\$10.49	\$10.36	\$9.98	\$10.64	\$10.49	\$7.84	\$10.36	\$9.30	\$9.55	\$9.61	\$9.05	\$9.05	\$9.05	\$8.83	\$8.94	\$8.43	\$7.91	\$7.88	\$8.13
Milwaukee	\$5.30	\$5.19	\$5.49	\$5.24	\$5.36	\$6.18	\$5.70	\$5.42	\$5.51	\$5.31	\$5.29	\$5.41	\$5.64	\$5.73	\$5.66	\$5.49	\$5.54	\$5.38	\$5.09	\$4.78	\$4.56	\$4.25	\$3.92	\$3.89	\$3.96	\$4.15	\$4.45
Monroe	\$3.94	\$3.92	\$4.27	\$4.75	\$4.75	\$5.66	\$4.93	\$5.95	\$6.81	\$6.76	\$6.39	\$6.54	\$6.51	\$5.79	\$5.76	\$5.35	\$6.26	\$6.27	\$6.27	\$6.38	\$6.88	\$6.60	\$6.22	\$6.15	\$5.98	\$6.02	\$5.95
Oconto	\$3.38	\$3.38	\$4.57	\$4.85	\$5.27	\$5.93	\$6.23	\$5.93	\$6.84	\$6.87	\$5.99	\$6.54	\$4.99	\$4.80	\$5.22	\$5.27	\$5.40	\$5.74	\$5.72	\$5.55	\$5.44	\$5.26	\$4.93	\$4.81	\$4.70	\$4.84	\$4.88
Oneida	\$2.78	\$2.90	\$3.12	\$2.63	\$2.99	\$3.06	\$3.33	\$3.74	\$3.72	\$3.72	\$3.46	\$3.46	\$2.81	\$3.15	\$3.10	\$3.18	\$3.07	\$3.12	\$3.00	\$2.80	\$2.80	\$2.31	\$2.16	\$2.03	\$1.96	\$1.99	\$2.06
Outagamie	\$2.95	\$3.04	\$3.36	\$4.43	\$4.62	\$4.98	\$5.34	\$5.58	\$5.72	\$5.66	\$5.39	\$5.12	\$4.98	\$4.89	\$4.86	\$4.81	\$5.00	\$5.22	\$5.00	\$4.81	\$4.67	\$4.57	\$4.47	\$4.45	\$4.47	\$4.55	\$4.63
Ozaukee	\$8.01	\$8.59	\$9.24	\$9.89	\$9.54	\$9.38	\$9.31	\$9.51	\$9.50	\$9.62	\$10.03	\$10.03	\$9.74	\$9.57	\$9.77	\$9.50	\$7.53	\$7.87	\$8.12	\$7.66	\$7.43	\$7.01	\$6.77	\$6.58	\$6.53	\$6.86	\$6.86
Pepin	\$4.45	\$4.69	\$5.08	\$5.27	\$5.27	\$5.48	\$5.49	\$5.83	\$5.87	\$5.85	\$5.84	\$5.83	\$5.51	\$5.53	\$5.53	\$5.80	\$5.78	\$5.76	\$5.75	\$5.13	\$4.73	\$4.45	\$4.20	\$4.56	\$4.52	\$4.93	\$5.39
Pierce	\$2.71	\$2.77	\$2.97	\$3.42	\$3.73	\$4.11	\$4.48	\$4.68	\$5.18	\$5.14	\$5.10	\$5.03	\$4.70	\$4.30	\$4.29	\$4.26	\$4.61	\$4.64	\$4.35	\$4.22	\$4.22	\$4.22	\$3.97	\$3.78	\$4.06	\$4.08	\$4.47
Polk	\$4.09	\$4.40	\$4.64	\$4.79	\$4.65	\$4.64	\$4.99	\$5.24	\$5.26	\$5.13	\$5.08	\$5.06	\$5.04	\$5.02	\$5.02	\$5.21	\$5.33	\$5.33	\$5.33	\$5.33	\$5.23	\$4.99	\$4.86	\$4.99	\$4.80	\$4.99	\$5.12
Portage	\$4.52	\$5.03	\$5.08	\$7.84	\$8.09	\$8.91	\$8.38	\$8.49	\$9.15	\$9.10	\$9.11	\$8.54	\$7.32	\$7.25	\$6.69	\$7.45	\$7.04	\$6.49	\$6.14	\$5.76	\$5.72	\$5.57	\$5.36	\$5.16	\$5.09	\$5.17	\$5.37
Price	\$4.62	\$4.90	\$5.08	\$4.96	\$4.88	\$4.79	\$4.90	\$4.90	\$4.96	\$4.96	\$4.93	\$4.83	\$4.71	\$4.68	\$4.63	\$4.61	\$4.72	\$4.76	\$4.76	\$4.76	\$4.59	\$4.33	\$4.08	\$3.36	\$3.31	\$3.35	\$3.48
Racine	\$5.26	\$6.34	\$7.82	\$9.05	\$9.02	\$9.38	\$9.51	\$9.64	\$9.64	\$9.39	\$8.99	\$8.12	\$8.09	\$7.84	\$7.80	\$7.44	\$7.43	\$7.35	\$7.35	\$7.35	\$6.29	\$6.29	\$6.29	\$5.98	\$5.95	\$6.18	\$6.38
Richtland	\$3.87	\$4.12	\$4.49	\$4.81	\$4.74	\$4.87	\$5.13	\$5.12	\$5.62	\$6.26	\$5.97	\$6.13	\$5.97	\$5.93	\$6.06	\$6.38	\$6.70	\$6.72	\$6.19	\$6.26	\$6.20	\$5.96	\$5.59	\$5.46	\$5.38	\$5.67	\$6.11
Rock	\$5.87	\$6.72	\$7.11	\$6.79	\$6.92	\$5.09	\$5.13	\$5.12	\$5.64	\$5.56	\$6.57	\$6.60	\$6.56	\$6.50	\$6.65	\$6.20	\$5.74	\$5.72	\$4.78	\$4.42	\$5.03	\$4.96	\$4.50	\$4.43	\$4.21	\$4.62	\$5.12
Rusk	\$3.95	\$4.72	\$4.76	\$5.19	\$5.56	\$5.57	\$5.60	\$5.54	\$5.54	\$5.54	\$5.49	\$5.24	\$4.68	\$4.48	\$4.48	\$4.06	\$3.60	\$3.80	\$3.80	\$3.80	\$3.25	\$3.08	\$2.94	\$3.05	\$3.05	\$3.38	\$3.66
St. Croix	\$4.34	\$4.39	\$4.80	\$5.18	\$5.11	\$5.59	\$5.36	\$5.49	\$5.46	\$5.46	\$5.20	\$4.78	\$4.34	\$4.39	\$4.21	\$4.27	\$4.28	\$4.28	\$4.60	\$4.94	\$4.68	\$4.39	\$4.13	\$4.03	\$4.18	\$4.34	\$4.42
Sauk	\$3.56	\$3.63	\$3.61	\$4.66	\$4.64	\$5.01	\$5.57	\$5.42	\$5.27	\$5.41	\$5.24	\$5.17	\$4.49	\$4.11	\$4.35	\$3.76	\$3.55	\$3.61	\$3.32	\$3.08	\$2.92	\$2.65	\$2.43	\$2.36	\$2.43	\$2.57	\$2.68
Sawyer	\$3.00	\$3.55	\$3.60	\$4.57	\$4.53	\$5.11	\$4.76	\$5.37	\$5.35	\$5.71	\$5.71	\$5.78	\$5.78	\$5.84	\$5.84	\$5.84	\$5.71	\$5.63	\$5.64	\$5.51	\$5.27	\$5.08	\$4.79	\$4.68	\$4.53	\$4.73	\$5.01
Shawano	\$4.36	\$4.65	\$4.78	\$5.18	\$6.32	\$6.63	\$6.87	\$6.87	\$6.62	\$6.22	\$5.81	\$5.50	\$5.38	\$5.81	\$6.30	\$6.30	\$6.30	\$6.50	\$6.48	\$6.46	\$6.40	\$6.28	\$5.64	\$5.25	\$5.00	\$4.96	\$5.23
Sheboygan	\$4.83	\$4.87	\$6.09	\$6.69	\$7.20	\$8.08	\$7.29	\$8.29	\$8.62	\$8.70	\$8.68	\$8.27	\$8.11	\$7.96	\$8.32	\$7.52	\$7.89	\$7.77	\$7.77	\$7.59	\$7.77	\$7.77	\$7.44	\$7.04	\$7.04	\$7.30	\$7.75
Taylor	\$4.20	\$4.45	\$4.85	\$6.50	\$7.20	\$8.08	\$7.29	\$8.29	\$8.62	\$8.70	\$8.68	\$8.27	\$8.11	\$7.96	\$8.32	\$7.52	\$7.89	\$7.77	\$7.77	\$7.59	\$7.77	\$7.77	\$7.44	\$7.04	\$7.04	\$7.30	\$7.75
Trempealeau	\$2.43	\$3.68	\$4.51	\$5.84	\$6.23	\$6.72	\$6.97	\$7.75	\$7.75	\$7.13	\$6.82	\$6.81	\$6.38	\$6.22	\$5.71	\$5.57	\$6.38	\$6.65	\$6.44	\$6.41	\$6.45	\$6.43	\$6.29	\$6.09	\$5.99	\$5.91	\$5.86
Vernon	\$2.24	\$2.36	\$2.56	\$2.63	\$2.67	\$2.97	\$3.02	\$3.05	\$2.97	\$2.76	\$3.07	\$2.44	\$2.46	\$1.94	\$2.23	\$1.83	\$2.23	\$2.04	\$2.28	\$2.06	\$2.14	\$1.98	\$1.83	\$1.84	\$1.84	\$1.63	\$1.74
Vilas	\$3.15	\$3.22	\$3.25	\$3.43	\$3.92	\$4.15	\$4.29	\$4.47	\$4.88	\$4.90	\$4.89	\$4.85	\$4.51	\$4.78	\$4.83	\$4.84	\$5.08	\$5.14	\$5.13	\$4.94	\$4.75	\$4.40	\$4.10	\$3.91	\$3.88	\$3.94	\$4.21
Walworth	\$4.57	\$5.15	\$5.14	\$5.33	\$6.00	\$6.16	\$6.35	\$6.78	\$7.44	\$7.35	\$7.44	\$7.33	\$6.96	\$7.15	\$6.91	\$6.24	\$6.08	\$5.82	\$5.40	\$4.99	\$4.85	\$4.33	\$3.99	\$3.85	\$3.84	\$3.98	\$4.12
Washington	\$2.66	\$3.13	\$3.03	\$4.03	\$4.06	\$4.04	\$4.29	\$4.34	\$4.32	\$4.32	\$4.38	\$4.16	\$4.06	\$4.10	\$4.09	\$4.10	\$4.09	\$3.99	\$3.81	\$3.59	\$3.41	\$3.19	\$3.01	\$2.93	\$2.84	\$2.90	\$2.98
Waushara	\$2.44	\$2.68	\$2.91	\$3.61	\$3.31	\$3.41	\$3.39	\$3.34	\$3.30	\$3.26	\$3.10	\$2.96	\$2.88	\$2.81	\$2.75	\$2.65	\$2.54	\$2.50	\$2.38	\$2.28	\$2.18	\$2.02	\$1.88	\$1.83	\$1.84	\$1.92	\$2.03
Waupaca	\$2.57	\$2.88	\$2.91	\$3.61	\$4.99	\$5.18	\$5.18	\$5.40	\$5.69	\$5.85	\$5.77	\$5.61	\$5.51	\$5.46	\$5.39	\$5.25	\$5.25	\$5.17	\$5.06	\$4.77	\$4.67	\$4.55	\$4.45	\$4.35	\$4.35	\$4.51	\$5.80
Waunakee	\$4.48	\$4.04	\$4.38	\$4.61	\$4.83	\$6.72	\$6.93	\$7.30	\$7.49	\$7.49	\$7.49	\$6.92	\$6.74	\$6.70	\$6.85	\$6.73	\$6.43	\$6.47	\$6.26	\$6.20	\$6.08	\$5.91	\$5.55	\$5.46	\$5.52	\$5.65	\$5.98
Waunakee	\$3.21	\$4.21	\$4.17	\$4.38	\$4.65	\$4.81	\$5.00	\$5.19	\$5.37	\$5.35	\$5.26	\$5.05	\$5.05	\$5.06	\$5.26	\$5.35	\$5.35	\$5.69	\$5.77	\$5.62	\$5.67	\$5.58	\$5.63	\$5.72	\$5.71	\$5.83	
Winnebago	\$4.07	\$4.35	\$5.58	\$5.42	\$5.38	\$5.72	\$5.60	\$5.68	\$5.84	\$5.84	\$5.84	\$5.84	\$5.84	\$5.74	\$5.72	\$5.86	\$5.85	\$5.86	\$5.88	\$5.88	\$5.00	\$4.99	\$4.96	\$4.93	\$4.86	\$4.86	
Wood	\$3.80	\$4.03	\$4.44	\$4.60	\$4.79	\$5.15	\$5.03	\$5.09	\$5.22	\$5.12	\$5.01	\$4.88	\$4.78	\$4.78	\$4.75	\$4.66	\$4.70	\$4.66	\$4.55	\$4.55	\$4.23	\$4.01	\$3.78	\$3.73	\$3.72	\$3.86	\$4.06

County	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate	Tax Rate
Manitowoc	\$5.52	\$5.74	\$5.83	\$5.83	\$5.82	\$5.79	\$5.84	\$5.77
Marathon	\$5.17	\$5.17	\$5.17	\$5.16	\$5.13	\$5.04	\$4.95	\$4.80
Marinette	\$4.14	\$4.20	\$4.28	\$4.66	\$4.65	\$4.59	\$4.53	\$4.53
Marquette	\$6.69	\$7.10	\$7.56	\$7.54	\$7.92	\$8.04	\$8.26	\$8.34
Menominee	\$8.16	\$8.41	\$9.11	\$9.14	\$9.22	\$9.07	\$8.91	\$9.00
Milwaukee	\$4.72	\$5.05	\$5.13	\$5.10	\$5.13	\$5.10	\$5.05	\$4.90
Monroe	\$5.94	\$6.04	\$6.64	\$6.53	\$6.11	\$5.57	\$6.08	\$5.72
Oconto	\$5.00	\$5.15	\$5.23	\$5.20	\$5.41	\$5.37	\$5.30	\$5.12
Oneida	\$2.16	\$2.23	\$2.31	\$2.32	\$2.35	\$2.41	\$2.39	\$2.42
Outagamie	\$4.77	\$4.91	\$4.91	\$4.95	\$4.92	\$4.88	\$4.82	\$4.77
Ozaukee	\$1.82	\$1.90	\$1.99	\$1.93	\$1.89	\$1.86	\$1.85	\$1.82
Pepin	\$6.71	\$7.02	\$6.98	\$7.19	\$7.14	\$6.95	\$6.92	\$6.76
Pierce	\$5.70	\$5.93	\$6.35	\$6.20	\$5.98	\$5.87	\$6.21	\$5.97
Polk	\$5.23	\$5.37	\$5.43	\$5.44	\$5.44	\$5.30	\$5.17	\$5.02
Portage	\$5.12	\$5.25	\$5.36	\$5.11	\$5.11	\$5.14	\$5.18	\$5.24
Price	\$5.47	\$5.63	\$5.70	\$5.51	\$5.83	\$5.92	\$6.38	\$6.59
Racine	\$3.53	\$3.79	\$3.99	\$3.90	\$3.84	\$3.79	\$3.72	\$3.62
Richland	\$6.41	\$6.57	\$6.71	\$6.64	\$6.63	\$6.42	\$7.61	\$7.60
Rock	\$6.41	\$6.64	\$6.99	\$6.78	\$6.77	\$6.70	\$6.52	\$6.20
Rusk	\$5.03	\$5.30	\$5.33	\$5.51	\$6.15	\$5.94	\$6.44	\$6.93
St Croix	\$3.87	\$4.09	\$4.00	\$3.96	\$3.86	\$3.71	\$3.70	\$3.63
Stark	\$4.34	\$4.66	\$4.79	\$4.97	\$4.76	\$4.72	\$4.68	\$4.53
Sawyer	\$2.75	\$2.94	\$3.05	\$3.01	\$3.00	\$3.11	\$3.10	\$3.23
Shawano	\$5.02	\$5.17	\$5.12	\$5.20	\$5.28	\$5.29	\$5.19	\$5.08
Sheboygan	\$5.28	\$5.41	\$5.60	\$5.64	\$5.77	\$5.65	\$5.45	\$5.30
Taylor	\$7.85	\$8.11	\$8.17	\$8.27	\$8.23	\$8.19	\$8.31	\$8.36
Tempelau	\$5.79	\$5.68	\$5.76	\$5.57	\$5.54	\$6.00	\$6.46	\$6.09
Vernon	\$5.55	\$5.59	\$5.65	\$5.61	\$5.87	\$5.74	\$5.67	\$5.54
Vilas	\$1.79	\$1.87	\$2.06	\$1.88	\$2.28	\$2.28	\$2.34	\$2.37
Walworth	\$4.26	\$4.56	\$4.72	\$4.71	\$4.70	\$4.60	\$4.34	\$4.02
Washburn	\$4.23	\$4.42	\$4.52	\$4.55	\$4.59	\$4.42	\$4.42	\$4.39
Washington	\$2.98	\$3.01	\$3.00	\$2.82	\$2.73	\$2.70	\$2.61	\$2.51
Waukesha	\$2.07	\$2.17	\$2.21	\$2.15	\$2.11	\$2.07	\$2.02	\$1.95
Waupaca	\$6.29	\$6.43	\$6.57	\$6.62	\$6.78	\$6.73	\$6.80	\$6.86
Waupesa	\$6.30	\$6.42	\$6.69	\$6.94	\$6.84	\$7.02	\$6.87	\$6.84
Waushara	\$5.91	\$6.02	\$5.75	\$5.74	\$5.61	\$5.58	\$5.46	\$5.26
Winnebago	\$4.86	\$4.86	\$4.86	\$4.98	\$4.99	\$5.28	\$5.32	\$5.30
Wood	\$4.86	\$4.86	\$4.86	\$4.98	\$4.99	\$5.28	\$5.32	\$5.30
All Counties	\$4.18	\$4.35	\$4.44	\$4.41	\$4.40	\$4.40	\$4.34	\$4.21

County	Total Tourism Impacts 2017 Wisconsin and Counties - Alphabetical																			
	Direct Visitor Spending				Total Business Sales				Employment				Total Labor Income				State and Local Taxes			
	Millions	2016	2017	% Change	Millions	2016	2017	% Change	Total	2016	2017	% Change	Millions	2016	2017	% Change	Millions	2016	2017	% Change
Wisconsin	\$12,310.7	\$12,701.1	3.17%	\$19,967.4	\$20,607.4	3.20%	193,454	195,255	0.93%	\$5,273.5	\$5,368.1	1.79%	\$1,503.8	\$1,536.8	2.20%					
Adams County	\$208.7	\$196.7	-5.76%	\$264.2	\$254.1	-3.85%	2,300	2,121	-7.76%	\$50.0	\$47.9	-4.27%	\$24.2	\$22.8	-6.07%					
Ashland County	\$34.9	\$35.1	0.51%	\$53.2	\$54.0	1.43%	571	561	-1.64%	\$13.3	\$13.1	-1.39%	\$4.5	\$4.5	-0.64%					
Barron County	\$96.6	\$102.5	6.13%	\$146.4	\$153.9	5.13%	1,433	1,470	2.56%	\$34.2	\$35.4	3.64%	\$11.0	\$11.5	4.20%					
Bayfield County	\$46.5	\$47.7	2.55%	\$62.7	\$64.3	2.63%	606	603	-0.50%	\$11.6	\$11.5	-1.57%	\$5.9	\$6.0	1.28%					
Brown County	\$638.0	\$671.0	5.17%	\$1,063.1	\$1,110.2	4.42%	11,588	11,877	2.49%	\$429.1	\$447.5	4.31%	\$90.8	\$94.7	4.22%					
Buffalo County	\$11.1	\$11.6	4.63%	\$19.5	\$20.2	3.90%	190	189	-0.31%	\$3.9	\$3.9	0.84%	\$1.3	\$1.3	2.12%					
Burnett County	\$24.5	\$24.0	-1.94%	\$36.4	\$36.3	-0.31%	372	367	-1.32%	\$7.1	\$7.2	0.77%	\$3.1	\$3.1	-0.87%					
Calumet County	\$30.9	\$31.7	2.69%	\$59.5	\$61.2	2.81%	667	673	0.95%	\$14.6	\$14.8	1.40%	\$4.1	\$4.1	1.68%					
Chippewa County	\$89.0	\$98.4	10.55%	\$142.7	\$153.7	7.77%	1,377	1,459	5.89%	\$33.7	\$35.3	4.58%	\$9.9	\$10.8	8.69%					
Clark County	\$28.5	\$27.6	-3.25%	\$50.5	\$50.2	-0.53%	358	346	-3.35%	\$6.8	\$6.5	-3.62%	\$3.0	\$2.9	-3.64%					
Columbia County	\$133.4	\$133.5	0.05%	\$192.3	\$194.2	0.99%	1,894	1,926	1.69%	\$41.6	\$42.4	1.91%	\$15.6	\$15.9	1.64%					
Crawford County	\$42.9	\$43.6	1.78%	\$62.6	\$64.0	2.23%	701	688	-1.94%	\$12.1	\$12.1	-0.26%	\$5.6	\$5.6	-0.47%					
Dane County	\$1,213.7	\$1,246.8	2.73%	\$2,074.2	\$2,136.3	2.99%	21,653	21,918	1.22%	\$634.9	\$653.6	2.95%	\$155.5	\$159.4	2.54%					
Dodge County	\$81.5	\$80.7	-0.95%	\$152.4	\$153.9	0.96%	1,520	1,521	0.08%	\$34.3	\$34.1	-0.51%	\$9.7	\$9.7	0.03%					
Door County	\$347.8	\$358.7	3.14%	\$442.8	\$456.9	3.18%	3,178	3,225	1.50%	\$75.2	\$78.5	4.37%	\$37.4	\$38.5	2.95%					
Douglas County	\$90.2	\$94.5	4.86%	\$133.1	\$138.8	4.31%	1,239	1,251	0.99%	\$26.8	\$27.6	3.18%	\$10.3	\$10.6	3.02%					
Dunn County	\$45.5	\$45.8	0.73%	\$81.0	\$82.4	1.77%	849	837	-1.44%	\$18.3	\$18.3	0.27%	\$5.9	\$5.8	-0.78%					
Eau Claire County	\$228.4	\$257.0	12.53%	\$371.0	\$404.3	8.97%	4,299	4,578	6.49%	\$102.4	\$107.2	4.68%	\$29.2	\$32.0	9.54%					
Florence County	\$4.8	\$5.7	16.79%	\$7.6	\$8.5	11.83%	89	95	6.23%	\$1.6	\$1.6	3.53%	\$0.6	\$0.6	10.63%					
Fond du Lac County	\$141.1	\$146.9	4.07%	\$239.9	\$248.8	3.70%	2,665	2,698	1.21%	\$64.9	\$65.2	0.51%	\$17.9	\$18.4	3.00%					
Forest County	\$13.8	\$13.6	-1.18%	\$20.6	\$20.7	0.24%	223	220	-1.19%	\$3.2	\$3.1	-3.01%	\$1.8	\$1.8	-0.93%					
Grant County	\$44.4	\$43.9	-0.97%	\$82.2	\$82.9	0.88%	883	863	-2.32%	\$21.5	\$21.4	-0.12%	\$5.4	\$5.4	-1.43%					
Green County	\$41.4	\$44.7	7.92%	\$72.5	\$76.8	5.87%	773	786	1.80%	\$18.9	\$18.9	0.18%	\$5.1	\$5.3	4.73%					
Green Lake County	\$38.4	\$39.3	2.28%	\$68.7	\$60.2	-2.59%	749	736	-1.74%	\$16.6	\$16.4	-0.74%	\$5.6	\$5.6	-0.08%					
Iowa County	\$35.5	\$36.2	2.13%	\$56.1	\$57.5	2.47%	428	423	-1.11%	\$11.3	\$11.3	-0.45%	\$3.4	\$3.5	1.42%					
Iron County	\$19.6	\$20.5	4.76%	\$27.3	\$28.4	4.31%	254	252	-0.72%	\$4.9	\$4.9	-0.04%	\$2.4	\$2.4	2.09%					
Jackson County	\$35.1	\$38.3	8.96%	\$54.2	\$57.9	6.90%	541	554	2.43%	\$9.7	\$10.2	4.84%	\$4.4	\$4.5	3.83%					
Jefferson County	\$94.2	\$95.5	1.35%	\$165.9	\$169.5	2.14%	1,682	1,681	-0.06%	\$41.1	\$41.4	0.74%	\$11.1	\$11.2	1.04%					
Juneau County	\$71.1	\$72.6	2.15%	\$99.6	\$102.0	2.44%	769	797	3.68%	\$15.0	\$15.5	3.47%	\$7.5	\$7.7	2.94%					
Kenosha County	\$209.0	\$213.6	2.19%	\$344.6	\$353.4	2.56%	3,248	3,286	1.17%	\$83.4	\$85.2	2.13%	\$23.2	\$23.7	2.01%					
Kewaunee County	\$17.6	\$20.0	13.41%	\$33.0	\$35.9	8.63%	280	311	11.20%	\$4.8	\$5.2	7.69%	\$2.0	\$2.3	12.07%					
La Crosse County	\$248.1	\$263.8	6.34%	\$405.7	\$426.5	5.13%	4,274	4,387	2.66%	\$106.5	\$109.6	2.97%	\$31.6	\$33.0	4.65%					
Lafayette County	\$12.0	\$13.4	11.70%	\$21.5	\$23.2	7.80%	197	233	18.15%	\$3.0	\$3.4	12.00%	\$1.5	\$1.7	14.73%					
Langlade County	\$46.5	\$47.7	2.68%	\$68.3	\$70.3	2.83%	495	494	-0.19%	\$10.9	\$11.1	2.02%	\$4.5	\$4.6	1.30%					
Lincoln County	\$53.8	\$54.9	1.99%	\$85.4	\$87.5	2.43%	701	708	0.93%	\$15.3	\$16.0	4.68%	\$5.6	\$5.7	1.64%					
Manitowoc County	\$112.1	\$113.3	1.09%	\$192.2	\$196.0	1.98%	2,052	2,033	-0.91%	\$46.6	\$46.7	0.26%	\$14.8	\$14.8	-0.62%					
Marathon County	\$234.6	\$237.9	1.40%	\$409.5	\$418.5	2.19%	4,141	4,110	-0.74%	\$102.4	\$103.9	1.39%	\$29.4	\$29.6	0.59%					
Marquette County	\$153.1	\$153.1	-0.02%	\$216.5	\$218.6	0.94%	1,591	1,558	-2.10%	\$31.2	\$31.8	1.83%	\$15.3	\$15.1	-1.14%					

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### Total Tourism Impacts 2017 Wisconsin and Counties - Alphabetical

County	Direct Visitor Spending			Total Business Sales			Employment			Total Labor Income			State and Local Taxes		
	Millions		%	Millions		%	Total		%	Millions		%	Millions		%
	2016	2017	Change	2016	2017	Change	2016	2017	Change	2016	2017	Change	2016	2017	Change
Marquette County	\$22.2	\$22.9	2.94%	\$33.5	\$34.5	2.97%	291	295	1.23%	\$4.7	\$4.9	2.62%	\$2.7	\$2.7	2.56%
Menominee County	\$2.6	\$2.7	2.69%	\$4.9	\$5.0	2.89%	49	49	-0.19%	\$0.6	\$0.6	2.12%	\$0.4	\$0.4	1.08%
Milwaukee County	\$1,931.3	\$1,990.7	3.07%	\$3,441.1	\$3,550.7	3.19%	31,891	32,141	0.78%	\$1,104.7	\$1,121.2	1.50%	\$231.4	\$237.2	2.50%
Monroe County	\$76.9	\$80.3	4.43%	\$121.8	\$126.6	3.97%	1,148	1,147	-0.11%	\$25.5	\$26.3	3.25%	\$9.5	\$9.6	1.45%
Oconto County	\$83.9	\$87.1	3.78%	\$117.9	\$122.2	3.58%	886	903	1.95%	\$16.5	\$16.5	0.11%	\$8.3	\$8.5	2.55%
Oneida County	\$221.8	\$229.8	3.64%	\$294.3	\$304.7	3.55%	2,173	2,208	1.61%	\$50.4	\$52.2	3.39%	\$21.8	\$22.4	2.79%
Outagamie County	\$338.8	\$348.0	2.74%	\$592.9	\$610.6	2.98%	6,424	6,395	-0.45%	\$166.7	\$164.2	-1.53%	\$43.0	\$43.4	0.80%
Ozaukee County	\$97.4	\$97.7	0.25%	\$194.5	\$197.8	1.69%	2,067	2,047	-0.96%	\$58.2	\$58.2	-0.56%	\$12.3	\$12.3	0.12%
Pepin County	\$6.2	\$6.9	11.26%	\$11.1	\$11.9	7.67%	104	109	5.13%	\$2.0	\$2.1	5.88%	\$0.7	\$0.8	8.27%
Pierce County	\$25.9	\$28.7	10.84%	\$49.9	\$53.4	7.03%	421	436	3.66%	\$9.1	\$9.4	3.65%	\$3.1	\$3.3	6.90%
Polk County	\$83.6	\$87.3	4.47%	\$126.7	\$131.8	4.02%	1,070	1,098	2.57%	\$22.5	\$22.9	1.86%	\$8.8	\$9.1	3.59%
Portage County	\$124.7	\$128.1	2.76%	\$219.2	\$225.7	2.97%	2,215	2,234	0.83%	\$47.8	\$48.9	2.33%	\$16.1	\$16.4	1.76%
Price County	\$18.3	\$18.8	2.92%	\$31.4	\$32.3	3.03%	313	309	-1.14%	\$6.0	\$5.8	-3.69%	\$2.4	\$2.4	-0.08%
Racine County	\$229.3	\$236.7	3.23%	\$424.0	\$437.7	3.21%	4,012	4,025	0.31%	\$110.3	\$112.1	1.62%	\$26.6	\$27.0	1.56%
Richland County	\$19.6	\$19.9	1.33%	\$33.2	\$33.9	2.05%	317	312	-1.43%	\$6.6	\$6.6	-0.53%	\$2.3	\$2.3	0.18%
Rock County	\$235.2	\$244.7	4.05%	\$384.2	\$398.5	3.70%	4,052	4,146	2.31%	\$96.0	\$96.5	0.54%	\$28.4	\$29.4	3.62%
Rusk County	\$26.9	\$27.5	2.06%	\$40.2	\$41.2	2.42%	411	411	-0.08%	\$8.3	\$8.3	-0.21%	\$3.2	\$3.2	0.81%
St. Croix County	\$106.2	\$110.6	4.11%	\$176.1	\$182.6	3.72%	1,909	1,954	2.37%	\$43.8	\$45.0	2.79%	\$13.4	\$13.9	3.73%
Sauk County	\$1,048.0	\$1,086.5	3.67%	\$1,329.5	\$1,377.5	3.61%	11,000	11,093	0.85%	\$240.9	\$240.9	0.00%	\$121.3	\$124.2	2.45%
Sawyer County	\$88.3	\$92.0	4.18%	\$117.6	\$122.2	3.95%	990	1,006	1.53%	\$22.4	\$22.8	1.99%	\$10.2	\$10.5	2.94%
Shawano County	\$65.1	\$67.1	3.03%	\$97.8	\$100.8	3.03%	904	929	2.66%	\$19.4	\$20.1	3.19%	\$7.3	\$7.6	2.97%
Sheboygan County	\$223.2	\$223.2	-0.02%	\$372.5	\$377.3	1.29%	3,511	3,500	-0.31%	\$82.3	\$83.7	1.75%	\$27.6	\$27.7	0.43%
Taylor County	\$27.3	\$28.0	2.44%	\$45.3	\$46.6	2.73%	355	358	0.74%	\$7.4	\$7.5	1.47%	\$2.9	\$2.9	1.62%
Trempealeau County	\$25.4	\$26.0	2.25%	\$50.6	\$52.0	2.73%	385	384	-0.20%	\$8.1	\$8.1	0.45%	\$2.9	\$2.9	1.42%
Vernon County	\$36.0	\$36.5	1.20%	\$57.1	\$58.1	1.86%	503	505	0.33%	\$11.1	\$11.1	0.39%	\$4.0	\$4.1	0.89%
Vilas County	\$212.5	\$219.3	3.18%	\$273.9	\$282.7	3.21%	1,941	1,961	1.05%	\$42.2	\$44.0	4.40%	\$21.7	\$22.3	2.37%
Walworth County	\$528.9	\$544.2	2.88%	\$708.2	\$729.3	2.98%	6,935	6,938	0.04%	\$178.8	\$179.7	0.51%	\$65.2	\$66.2	1.55%
Washington County	\$29.7	\$30.6	3.23%	\$44.3	\$45.7	3.22%	513	528	3.09%	\$11.2	\$11.6	3.73%	\$3.7	\$3.8	3.86%
Waushara County	\$118.1	\$119.8	1.46%	\$235.9	\$241.4	2.32%	2,397	2,414	0.70%	\$60.5	\$62.4	3.04%	\$14.3	\$14.5	1.50%
Waukesha County	\$743.7	\$776.4	4.40%	\$1,388.7	\$1,442.0	3.84%	14,372	14,575	1.42%	\$409.8	\$420.7	2.66%	\$91.8	\$94.5	2.92%
Waupaca County	\$89.2	\$93.9	5.28%	\$139.9	\$146.2	4.52%	1,276	1,284	0.61%	\$24.4	\$24.7	1.21%	\$10.5	\$10.8	2.64%
Waushara County	\$72.6	\$73.8	1.67%	\$99.0	\$101.0	2.06%	895	897	0.17%	\$15.0	\$14.7	-1.83%	\$8.2	\$8.3	0.98%
Winnebago County	\$242.3	\$240.7	-0.67%	\$463.6	\$469.4	1.25%	4,876	4,806	-1.43%	\$133.9	\$131.8	-1.63%	\$30.8	\$30.6	-0.81%
Wood County	\$91.4	\$93.0	1.77%	\$176.2	\$182.5	3.55%	2,227	2,226	-0.05%	\$63.4	\$62.8	-1.06%	\$11.7	\$11.8	1.26%

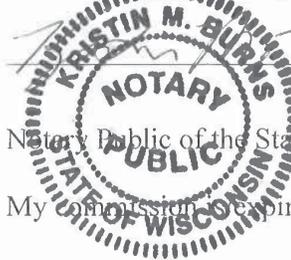


commission created by federal law to study and provide guidance to the federal, state and local governments for the purpose of strengthening the American federal system and improving the ability of federal, state and local governments' ability to work together cooperatively, efficiently, and effectively. The ACIR was created by Public Law 86-380 and directed by a 26 member commission that was made up of members of the U.S. Congress appointed by the leadership of the House and Senate, four state governors, three members of state legislatures, four mayors, three county officials, three private citizens and three representatives of the executive branch of the federal government. The ACIR operated from 1959 until 1995.

Dated this 23rd day of January, 2019.

Electronically signed by Joseph L. Olson  
Joseph L. Olson

Subscribed and sworn to before me  
this 23rd day of January, 2019.

 Burns  
Notary Public of the State of Wisconsin  
My commission expires: 6-7-22

A STAFF REPORT

# Revenue Diversification

# State and Local Travel Taxes



Advisory Commission on  
Intergovernmental Relations

**EXHIBIT  
A**

M-189  
April 1994

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U.S. Advisory Commission  
on Intergovernmental Relations**  
(April 1994)

**Private Citizens**

**Daniel J. Elazar**, Philadelphia, Pennsylvania  
**Mary Ellen Joyce**, Arlington, Virginia  
**William F. Winter**, *Chairman*, Jackson, Mississippi

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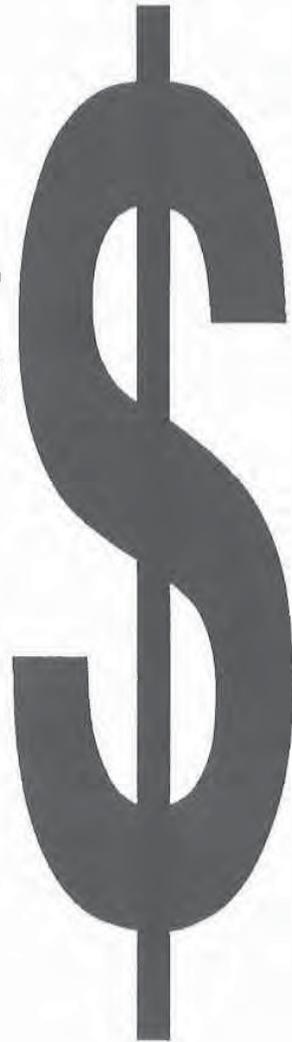
**Elected County Officials**

**Gloria Molina**, Los Angeles County, California, Board of Supervisors  
**John H. Stroger, Jr.**, Cook County, Illinois, Commission  
**Barbara Sheen Todd**, Pinellas County, Florida, Board of Commissioners

A STAFF REPORT

**Revenue  
Diversification**

**State and Local  
Travel Taxes**



**Advisory Commission on  
Intergovernmental Relations**

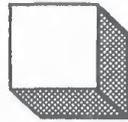
**M-189  
April 1994**

**Advisory Commission on Intergovernmental Relations**

800 K Street, NW  
Suite 450, South Building  
Washington, DC 20575

*Phone:* (202) 653-5640

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## Executive Summary

State and local tax revenues from travel and tourism are growing rapidly, fueled in part by increased travel—particularly international travel—and in part by the efforts of state and local governments to tax travelers. In this report, *State and Local Travel Taxes*, ACIR examines the theory and practice of travel and tourism taxation by state and local governments.

Domestic and foreign travelers (business and tourists) spent nearly \$335 billion in the United States in 1990, almost double the \$171 billion spent in 1980. Of this amount, 23.8 percent was spent on food and drink, 23.3 percent on public transportation, 18.4 percent on auto transportation, 16.8 percent on lodging, 9.4 percent on entertainment, and 8.3 percent on general retail purchases.

Taxes on travelers are still a modest source of state-local tax revenue (about 4 percent), except in Nevada, Hawaii, and Washington, DC. However, more and more jurisdictions are levying new travel taxes or raising rates. Between 1975 and 1991, travel-generated state and local tax revenues increased from \$4.8 billion to nearly \$21 billion. In 1991, these tax revenues constituted 6.2 percent of total travel spending, up 30 percent since 1980. State governments collected 64 percent of total state and local travel tax revenues in 1991; local governments collected 36 percent.

A major reason why state and local governments tax travel is tax exporting. The other reasons are revenue diversification, benefits taxation, and market failure.

While most state and local taxes can be exported to some extent, the degree depends on market power and on patterns of traveler versus resident expenditures. The distribution of economic benefits also de-

depends on whether travel tax revenues are earmarked (e.g., for convention center financing or tourism promotion) or allocated to the general fund.

Taxation of travel raises an important intergovernmental issue, namely, how much autonomy should states grant to local governments to impose these taxes? On one hand, local governments have greater responsibility in providing public services that may benefit travel and tourism; hence, they should have more autonomy to tax travelers. On the other hand, states must weigh their economic interests in travel and tourism against local interests and fiscal needs.

There is a perception that it is politically easy to tax travel. However, while travelers may not vote, local travel businesses—hotels, tour wholesalers, travel agents, merchants, restaurants and nightclubs, and transportation companies—constitute powerful political interest groups that can defeat efforts to levy or raise taxes on their industry.

The hotel room tax is the most widely used travel tax. In most cities, it is an ad valorem tax consisting of combined state and local general and special sales taxes. Although rates vary significantly, the hotel room tax in most major cities now exceeds 10 percent. It is questionable whether the rates can be raised much higher without seriously impairing the industry and the tax base.

Food, beverage, and entertainment taxes appear to be the most prevalent special travel levies. The rates are significantly lower than rates on lodging. States also typically levy taxes on admissions to theaters, sporting events, nightclubs and cabarets, and other places of entertainment.

Car rentals and airport passenger facilities also are taxed. Virtually all states apply the state sales tax to car rentals, and 17 states also levy special taxes. Under a 1990 statutory authorization, 114 U.S. airports levy a \$3 passenger facilities charge to finance airport improvements.



## Acknowledgments

From time to time, the U.S. Advisory Commission on Intergovernmental Relations examines the use of different local revenue-raising mechanisms. In previous reports, the Commission staff has looked at user charges, local income taxes, local sales taxes, and how these can apply in rural economies.

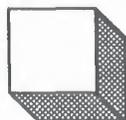
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# Contents

**Introduction** ..... 1

    Types of Travel Taxes ..... 2

    Industry Reactions ..... 3

    The Report ..... 3

**Section One—Travel-Generated Revenues in State and Local Finance** ..... 5

**Section Two—State and Local Use of the Hotel Room Tax** ..... 9

    State Taxation of Hotel Room Sales ..... 9

    Local Taxation of Hotel Room Sales ..... 12

**Section Three—State and Local Use of Other Tourist Taxes** ... 17

    State Taxation of Admissions and Entertainment Sales . 17

    State Taxation of Transportation Sales ..... 20

    Local Taxation of Travel Spending ..... 21

**Section Four—Economic Reasons for Taxing Travel Spending** .. 23

    Revenue Diversification ..... 23

    Benefits Taxation ..... 24

    Correcting for Market Failure ..... 25

    Tax Exporting ..... 26

**Section Five—Pros and Cons of Tourist Taxes** ..... 29

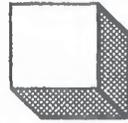
    Car Rentals and Commodities ..... 29

**Section Six—Intergovernmental Issues** ..... 31

**Section Seven—Summary and Conclusions** ..... 33

**Tables**

<i>Table 1</i> —Impact of Travel Spending on State and Local Tax Revenues, 1975-1991 .....	6
<i>Table 2</i> —Impact of Travel Spending on State and Local Tax Revenues, by State, 1990 .....	7
<i>Table 3</i> —State Taxes on Lodging, Fiscal Year 1991 .....	10
<i>Table 4</i> —Combined Applicable State-Local Sales and Room Taxes in Selected U.S. Cities, 1984 and 1992 .....	13
<i>Table 5</i> —Applicable State Taxes on Other Travel Spending .....	18
<i>Table 6</i> —Percentage of Hawaii Taxes Exported to Travelers, FY 1988 .	27
<i>Table 7</i> —State and Local Government Shares of Travel-Generated Tax Revenues, 1975-1991 .....	31



## Introduction

State and local tax revenues from travel and tourism are growing rapidly, fueled in part by an increasing volume of travel—particularly international travel—in the United States and in part by the increasing effort of state and local governments to tax travelers.

According to the U.S. Travel Data Center, domestic and foreign travelers (business and tourists) in the United States spent nearly \$335 billion in 1990, almost double the \$171 billion spent in 1980. Of this 1990 amount, 23.8 percent was spent on food and drink, 23.3 percent on transportation, 18.4 percent on auto rentals, 16.8 percent on lodging, 9.4 percent on entertainment, and 8.3 percent on general retail purchases.<sup>1</sup>

Taxes on travelers are still a modest source of revenue for most state and local governments, except for Nevada, Hawaii, and Washington D.C. However, the number of jurisdictions levying new taxes or raising old taxes on travelers has proliferated. With the rising economic importance of travel and tourism have come new opportunities for tax exporting by state and local governments. The National Conference of State Legislatures noted that during the 1980s state and local governments in almost every state raised taxes or imposed new ones on hotel and motel rentals, amusement and entertainment attractions, and meals and alcoholic beverages at bars and restaurants.<sup>2</sup> While these taxes also are paid by local residents, they are believed to fall particularly heavily on nonresident travelers. They are often called “tourist taxes,” even though they also apply to business travelers. As one travel industry executive explained the rise in tourist taxation:

The industry has been overtaxed on the theory that it's better not to tax the local citizen. The traveler is not a constituent, so state and local governments can jack up room taxes and admissions taxes. Visitors can complain, but who cares; they'll be going back home soon.<sup>3</sup>

The perception that it is politically easy for lawmakers to pass legislation to tax travel is simplistic. Travelers may not vote, but travel businesses—such as hotels, tour wholesalers, travel agents, merchants, restaurants and nightclubs, and transportation companies—constitute powerful political interest groups that can defeat efforts to levy or raise taxes on their industry.<sup>4</sup>

### Types of Travel Taxes

**Hotel Room Taxes.** The most widely used travel tax is the hotel room tax. In most cities, it is an ad valorem tax consisting of the combined state and local general and special sales taxes on room rentals. During the 1980s, hotel room tax rates rose dramatically across the country. Although rates vary significantly, the hotel room tax in most major cities now exceeds 10 percent. The highest rate is levied in New York City, at 19.25 percent on rooms priced at \$100 or more per day plus a \$2 per day surcharge. Ten years ago, the combined state and local tax rate on hotel occupancy in New York City was only 8.25 percent.

**Food, Beverage, and Entertainment Taxes.** Next to the hotel room tax, the food and beverage tax appears to be the most prevalent special “tourist” tax levied by the states. However, where special taxes are levied on food and drink purchases, the rates are significantly lower than corresponding rates levied on lodging. States also typically levy taxes on admissions to theaters, sporting events, nightclubs and cabarets, and other places of entertainment.

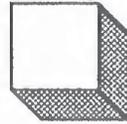
**Transportation Taxes.** In recent years, car rentals and airport passenger facility charges have been taxed by state and local governments. Since Florida introduced a fee of 50 cents per day on car rentals in 1989, 10 other states have enacted similar legislation. Virtually all states apply the state sales tax to car rentals, and 17 states also levy special taxes. Additionally, under a 1990 statutory authorization, the Federal Aviation Administration has permitted 114 U.S. airports to levy the \$3 passenger facilities charge to finance airport improvements.<sup>5</sup>

## Industry Reactions

These increases in taxes on travel spending have elicited strong industry complaints. The U.S. Travel Data Center, in its *1990-1991 Economic Review of Travel in America*, noted that state and local governments are trying to balance their budgets in part by raising taxes on travel-related businesses and tourism activities. The center argued that the rush to tax travel and tourism more heavily violates an important principle of sound taxation, namely, to avoid interfering with the market and distorting economic choices by placing excess burdens on certain individuals.

## The Report

In this report, ACIR examines the theory and practice of travel and tourism taxation by state and local governments. It also explains why state and local governments often tax more heavily those goods that are purchased in disproportionate amounts by tourists. The primary focus is on the role of tourist taxes in state and local government finance, not their impact on the travel industry. The report is divided into the following sections: (1) travel-generated state and local tax revenues among the 50 states and Washington DC; (2) state and local use of the hotel room tax; (3) the use of other travel taxes; (4) the economic reasons for taxing travel; (5) the pros and cons of each tax; (6) intergovernmental issues and which governments should determine travel taxes; and (7) summary.



### *Section One*

# Travel-Generated Revenues in State and Local Finance

The only aggregate measures of travel-generated state and local tax revenues are estimates produced annually by the U.S. Travel Data Center, a travel industry-affiliated nonprofit research center. Since 1975, the center has used its travel economic impact model to convert estimated travel expenditures on 15 categories of goods and services into estimates of total travel expenditures; employment; earnings; and federal, state, and local tax receipts. The estimates include only travel expenditures for (1) overnight trips away from home in paid accommodations and (2) day trips to places 100 miles or more away from home. This omits restaurant, transportation, and entertainment expenditures of commuters and local residents from the estimated economic impacts.

Between 1975 and 1991, travel-generated state and local tax revenues increased from \$4.8 billion to nearly \$21 billion (Table 1).<sup>6</sup> In 1991, these tax revenues constituted 6.2 percent of total travel spending, up 30 percent since 1980.<sup>7</sup>

In 1991, travel-generated state and local tax revenues comprised about 4 percent of total state and local tax revenues collected from all sources (Table 1), a slight increase during the 1980s. This finding is surprising in view of state and local efforts to tax travel spending, and it weakens the claim that recent tax increases have fallen heavily on travelers.

*Table 1*  
**Impact of Travel Spending**  
**on State and Local Tax Revenues, 1975-1991**  
 (percent)

Year	Total Travel Spending (billions)	Travel- Generated Tax Revenues (billions)	Percent of Total Travel Spending	Percent of Total State and Local Tax Revenues
1975	\$89.3	\$4.8	5.3%	3.4%
1980	170.9	8.1	4.7	3.6
1985	254.1	13.5	5.3	3.9
1991	334.2	20.8	6.2	4.0

Sources: Calculated from Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federation, 1984 and 1992, Vol. 2*; U.S. Travel Data Center, *Impact of Travel on State Economics, 1975, 1980, 1985*; and Suzanne D. Cook, *Travel in America 1992: A Turning Point* (Washington, DC: U.S. Travel Data Center, 1993).

There were substantial differences among the states in the ratio of travel tax receipts to total state and local tax revenues (Table 2). Most dependent on travel tax receipts were Nevada (23.3 percent), Hawaii (17 percent), and Washington DC (10.6 percent). Least dependent on travel tax receipts were Rhode Island (1.7 percent), Connecticut (1.9 percent), Alaska (2.1 percent), and Michigan (2.2 percent). The median was 3.7 percent.

The two states most dependent on tourist receipts had below average tax efforts, with tax receipts as a percentage of total tourist spending at 4.5 percent in Nevada and 4.9 percent in Hawaii (Table 2, Column 3). The median for all states was 5.9 percent. New York had the highest tax effort (7.9 percent), followed closely by Utah (7.6 percent), Tennessee (7.5 percent), South Carolina (7.5 percent), and Minnesota (7.4 percent).

*Table 2*  
**Impact of Travel Spending  
on State and Local Tax Revenues, by State, 1990**

	Total Travel Spending (millions)	Travel- Generated Tax Revenues (millions)	Taxes as Percent of Travel Spending	Taxes as Percent of State and Local Tax Revenues
Alabama	\$3,510.1	\$170.2	4.8%	3.2%
Alaska	1,092.8	46.9	4.3	2.1
Arizona	5,754.0	378.2	6.6	5.4
Arkansas	2,224.5	128.1	5.8	4.3
California	49,603.2	2,829.0	5.7	4.3
Colorado	5,752.0	362.4	6.3	5.7
Conneticut	3,468.5	166.0	4.8	1.9
Delaware	817.8	32.3	3.9	2.4
Florida	32,170.6	1,754.7	5.5	7.8
Georgia	8,292.6	517.6	6.2	4.4
Hawaii	9,978.9	490.1	4.9	17.0
Idaho	1,385.6	88.9	6.4	5.7
Illinois	12,769.5	736.6	5.8	3.1
Indiana	4,000.5	238.8	6.0	2.6
Iowa	2,642.0	161.9	6.1	3.2
Kansas	2,335.7	125.1	5.4	2.7
Kentucky	3,178.7	175.6	5.5	3.2
Louisiana	4,734.9	310.0	6.5	4.7
Maine	1,705.5	92.2	5.4	3.8
Maryland	4,679.5	313.1	6.7	2.8
Massachusetts	7,695.8	365.1	4.7	2.6
Michigan	7,370.9	418.7	5.7	2.2
Minnesota	4,239.8	313.6	7.4	3.1
Mississippi	1,977.1	118.8	6.0	3.7
Missouri	5,763.2	325.1	5.6	4.1
Montana	1,429.4	67.1	4.7	4.7
Nebraska	1,638.9	106.0	6.5	3.7
Nevada	11,891.9	540.1	4.5	23.3
New Hampshire	1,318.0	51.0	3.9	2.7
New Jersey	10,366.9	630.5	6.1	3.2
New Mexico	2,416.5	151.4	6.3	5.9
New York	24,650.1	1,946.0	7.9	3.3
North Carolina	7,042.8	438.9	6.2	4.0
North Dakota	829.4	43.7	5.3	4.4
Ohio	8,343.0	470.3	5.6	2.4

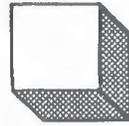
*Table 2 (cont.)*  
**Impact of Travel Spending**  
**on State and Local Tax Revenues, by State, 1990**

	Total Travel Spending (millions)	Travel- Generated Tax Revenues (millions)	Taxes as Percent of Travel Spending	Taxes as Percent of State and Local Tax Revenues
Oklahoma	2,568.3	177.4	6.9	3.6
Oregon	3,626.8	131.1	3.6	2.4
Pennsylvania	9,618.0	505.9	5.3	2.3
Rhode Island	775.9	34.9	4.6	1.7
South Carolina	4,756.4	356.5	7.5	6.5
South Dakota	775.8	45.8	5.9	4.5
Tennessee	5,996.8	452.4	7.5	6.6
Texas	21,087.9	1,309.3	6.2	4.6
Utah	2,358.9	178.4	7.6	6.5
Vermont	1,049.3	61.9	5.9	5.5
Virginia	8,433.5	571.7	6.8	4.9
Washington	5,529.2	287.5	5.2	2.8
West Virginia	1,263.2	85.1	6.7	3.0
Wisconsin	4,191.0	247.3	5.9	2.4
Wyoming	1,043.4	52.6	5.0	5.3
District of Columbia	3,851.0	245.5	6.4	10.6

Note: The travel spending data and travel-generated tax revenues are for calendar year 1990; total state and local tax revenue data are for fiscal year 1990.

Sources: Calculated from Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism, 1992, Volume 2*; U.S. Travel Data Center, *Impact of Travel on State Economies, 1990*, and *Impact of Foreign Travel on State Economies, 1985-86*.





*Section Two*

## State and Local Use of the Hotel Room Tax

Information on state and local government hotel room sales tax revenues are not easily obtained, although tax rate data and limited statewide information are generally available.<sup>8</sup> For this report, a travel tax survey was sent to the department of revenue or taxation in each state. Thirty-nine states responded. A similar questionnaire was sent to 100 cities in all 50 states. Twenty-five cities from 21 states responded. Survey returns from cities in three of the nonresponding states provided sufficient information to develop a picture of room sales taxes in those states. To complete the room sales tax profile, information for the remaining nonresponding states was obtained from the Travel Data Center survey of state travel offices (1993) and ACIR's *Significant Features of Fiscal Federalism, 1992 Edition, Volume 1*.

### **State Taxation of Hotel Room Sales**

The state tax rates are summarized in Table 3. State hotel room taxes, including general and special taxes, are levied as a percentage of room sales (i.e., ad valorem) in 47 states and the District of Columbia.<sup>9</sup> (Alaska, California, and Oregon receive no revenues from room sales.) Hotel room sales are included in the general sales tax base of 36 states. Eleven states and the District of Columbia levied only a special hotel

*Table 3*  
**State Taxes on Lodging**  
**Fiscal Year 1991**

State	Sales Tax	Applicable Taxes		
		Sales	Special	Total
Alabama <sup>1</sup>	4.0%	-	4.0-5.0%	4.0-5.0%
Alaska	-	-	-	-
Arizona <sup>2</sup>	5.0	-	5.5	5.5
Arkansas	4.5	4.5	2.0	6.5
California	6.0	-	-	-
Colorado <sup>1</sup>	3.0	3.0	0.2	3.2
Connecticut <sup>2</sup>	6.0	-	12.0	12.0
Delaware	-	-	8.0	8.0
Florida	6.0	6.0	-	6.0
Georgia	4.0	4.0	-	4.0
Hawaii	4.0	4.0	5.0	9.0
Idaho	5.0	5.0	2.0	7.0
Illinois <sup>1</sup>	6.25	-	6.0	6.0
Indiana	5.0	5.0	-	5.0
Iowa	4.0	4.0	-	4.0
Kansas <sup>1</sup>	4.25	4.25	-	4.25
Kentucky	6.0	6.0	-	6.0
Louisiana	4.0	4.0	5.0	9.0 <sup>b</sup>
Maine <sup>1</sup>	6.0	6.0	7.0	13.0
Maryland	5.0	5.0	-	5.0
Massachusetts <sup>2</sup>	5.0	-	5.7	5.7
Michigan	4.0	4.0	-	4.0
Minnesota	6.5	6.5	-	6.5
Mississippi	6.0	6.0	-	6.0
Missouri	4.225	4.225	-	4.225
Montana	-	-	4.0	4.0
Nebraska	5.0	5.0	1.0	6.0
Nevada	6.5	-	1.0	1.0
New Hampshire	-	-	8.0	8.0
New Jersey	6.0	6.0	-	6.0

*Table 3 (cont.)*  
**State Taxes on Lodging**  
**Fiscal Year 1991**

State	Sales Tax	Applicable Taxes		
		Sales	Special	Total
New Mexico	5.0	5.0	-	5.0
New York City	4.0	4.0	5.0	9.0 <sup>c</sup>
North Carolina <sup>1</sup>	4.0	4.0	-	4.0
North Dakota	5.0	5.0	-	5.0
Ohio	5.0	5.0	-	5.0
Oklahoma	4.5	4.5	0.1	4.6
Oregon	-	-	-	-
Pennsylvania	6.0	6.0	-	6.0
Rhode Island	7.0	7.0	5.0	12.0
South Carolina	5.0	5.0	2.0	7.0
South Dakota	4.0	4.0	-	4.0
Tennessee	5.5	5.5	-	5.5
Texas <sup>1</sup>	6.25	-	6.0	6.0
Utah	5.0	5.0	-	5.0
Vermont <sup>2</sup>	5.0	-	8.0	8.0
Virginia <sup>1</sup>	3.5	3.5	-	3.5
Washington	6.5	6.5	2.4-6.0	8.9-12.5 <sup>d</sup>
West Virginia	6.0	6.0	-	6.0
Wisconsin	5.0	5.0	-	5.0
Wyoming	3.0	3.0	-	3.0
District of Columbia	6.0	-	11.0	11.0 <sup>a</sup>

- none

<sup>1</sup> U.S. Travel Data Center, "Survey of State Travel Offices, 1992-1993" for applicable taxes; ACIR, *Significant Features of Fiscal Federalism*, 1992 for FY 1991 sales tax rates.

<sup>2</sup> Differential sales tax classified as special tax.

<sup>a</sup> Additional flat charge of \$2 per day.

<sup>b</sup> 5% special tax rate only in Orleans and Jefferson Parishes. There is an additional flat charge of \$.50/\$1.00/\$2.00 per room for hotels of size 10-299/300-999/1000+ rooms.

<sup>c</sup> 5% special tax rate only for hotel rooms with daily rates exceeding \$100.

<sup>d</sup> 6% rate only in Seattle, 2.4% rate in rest of King County for State Convention Center

room tax, and 12 states assessed both the general sales tax and a special hotel room tax.<sup>10</sup>

The average hotel room sales tax rate (combined general and special) was 6.1 percent. Generally, room sales were taxed more heavily in states that levied both general and special taxes. The average tax rate was 8.2 percent, with a 3.2 percent special room tax component. In states with either the general sales tax or the special room tax, the average rate was 5.5 percent. In 20 states, the average tax rate on room sales was 8.1 percent versus an average general tax rate of 4.3 percent on other sales. Ten of these states imposed a special hotel room tax alone at a higher rate than the general sales tax.

According to the Travel Data Center, the number of states levying special hotel room taxes almost doubled, from 13 to 23, between 1984 and 1991. Of the 13 states that levied special room taxes in 1984, five increased the rates by 1991. Over the same period, five states broadened the general sales tax base to include hotel room sales, and 19 other states increased the general sales tax rate applied to hotel room sales. Overall, from 1984 to 1991, 35 states increased the combined general and special room tax rate by an average of 2 percent, of which 1.4 percent was the special hotel room tax.

The state revenues resulting from increased use of hotel room sales taxes are not large, but they are important for some states. Overall, we estimate revenues to be between \$2 billion and \$3 billion per year, or less than 1.0 percent of total state tax revenues.<sup>11</sup> In Hawaii, however, hotel room tax revenues account for about 6 percent of total state tax revenues.<sup>12</sup>

Fourteen of the 23 states that levied a special room tax in 1991 earmarked the revenues for tourism promotion, convention or tourist facility development, and aid to local governments. The most common state use of earmarked revenues was tourism promotion.<sup>13</sup> Earmarking for convention center development was more limited to local jurisdictions and when the convention center was designated a state facility. The nine states that did not earmark their special room tax revenues usually did not levy a general sales tax on room sales. Five of these are northeastern states—Connecticut, Delaware, Massachusetts, New Hampshire, and Vermont.<sup>14</sup>

## Local Taxation of Hotel Room Sales

Where local general sales taxes are permitted by states, they usually are assessed on hotel room sales at lower rates than state sales taxes. In the city survey for this report, slightly less than 70 percent of the 25 responding cities levied a special room tax. Local special room tax rates were generally higher than those for the states. Local special room tax rates also were higher than local general sales tax rates.

While states have limited general local taxing options, they have been more permissive in allowing local governments to impose special taxes on travel. Forty-four states allowed local governments to impose a hotel room tax in 1991,<sup>15</sup> compared to only 30 states that allow general sales taxes.<sup>16</sup>

Between 1984 and 1991, the average state-local tax rate (general sales plus special hotel room) in selected cities increased from 7.2 percent to 10.9 percent (Table 4).<sup>17</sup> In 1984, only a handful of the cities had state-local tax rates in the double-digit range, compared to nearly two-thirds of the cities in 1991. As noted above, New York City had the highest state-local tax rate of 19.25 percent for hotel rooms priced at \$100 or more (14.25 percent for rooms under \$100), plus \$2 per day. It was followed closely by Seattle (16.2 percent) and Columbus, Ohio (15.75 percent).

State governments that administered special local hotel room taxes reported receipts ranging from \$8.7 million (1.1 percent of total local tax revenue) in Mississippi to \$118 million (0.9 percent) in Texas. In eight states for which information is available from the current survey, total collections of special local hotel room taxes were reported as averaging \$40 million. The District of Columbia collected \$68 million in special hotel room tax revenues in 1991.

According to the city survey, virtually all of the cities that levied a special room tax earmarked the proceeds. This corroborates findings in the 1984 Hawaii study. Cities typically earmarked the tax revenues for tourism promotion, convention center debt service and operation, other tourism-related capital improvements, and tourism or convention bureaus. In 1984, tourism and convention bureaus were the primary recipients of earmarked funds. There now is an increasing use of earmarked funds to promote tourism and to finance and operate convention centers and other tourism-related facilities.

*Table 4*  
**Combined Applicable State-Local Sales and Room Taxes  
 in Selected U.S. Cities  
 1984 and 1991**

City	Tax Rate		Change 1984-1991
	1984 <sup>a</sup>	1991	
Anchorage, AK	8.0%	8.0% <sup>b</sup>	0.0%
Atlanta, GA	8.0	13.0 <sup>c</sup>	5.0
Austin, TX	8.0	13.0 <sup>c</sup>	5.0
Biloxi, MS	9.0	7.0 <sup>d</sup>	-2.0
Boston, MA	5.7	5.7 <sup>d</sup>	0.0
Buffalo, NY	2.0	13.0 <sup>b</sup>	11.0
Chicago, IL	9.1	12.4 <sup>c</sup>	3.3
Cincinnati, OH	10.0	8.5 <sup>d</sup>	-1.5
Columbus, OH	10.0	15.75 <sup>c</sup>	5.75
Denver, CO	8.1	12.9 <sup>c</sup>	4.8
Des Moines, IA	9.0	11.0 <sup>b</sup>	2.0
Eau Claire, WI	9.0	12.0 <sup>d</sup>	3.0
Harford, CT	7.5	12.0 <sup>d</sup>	4.5
Honolulu, HI	4.0	9.0 <sup>b</sup>	5.0
Hot Springs, AR	3.0	10.5 <sup>c</sup>	7.5
Indianapolis, IN	5.0	10.0 <sup>b</sup>	5.0
Juneau, AK	3.0	11.0 <sup>b</sup>	8.0
Kansas City, MO	9.625	11.975 <sup>b</sup>	2.350
Las Vegas, NV	7.0	8.0 <sup>d</sup>	1.0
Los Angeles, CA	10.0	12.5 <sup>b</sup>	2.5
Louisville, KY	4.0	10.25 <sup>c</sup>	6.3

<sup>a</sup> New Orleans adds \$.50/\$1/\$2 per night for hotels of size 10-299/300-999/1000+ rooms. New York City adds \$2 per night. For New York City hotel rooms priced below \$100, the tax is 14.25% plus \$2 per night.

*Table 4 (cont.)*  
**Combined Applicable State-Local Sales and Room Tax  
 in Selected U.S. Cities  
 1984 and 1991**

City	Tax Rate		Change 1984-1991
	1984 <sup>a</sup>	1991	
Milwaukee, WI	11.0	12.5 <sup>c</sup>	1.5
Nashville, TN	3.01	1.75 <sup>b</sup>	8.8
New Orleans, LA	11.0	12.0 <sup>b+</sup>	1.0
New York, NY	8.25	19.25 <sup>c+</sup>	11.0
Oklahoma City, OK	7.0	9.475 <sup>b</sup>	2.5
Orlando, FL	2.0	10.0 <sup>c</sup>	8.0
Portland, OR	6.0	9.0 <sup>d</sup>	3.0
Reno, NV	7.0	8.0 <sup>d</sup>	1.0
Sacramento, CA	10.0	11.5 <sup>d</sup>	1.5
San Diego, CA	6.0	9.0 <sup>d</sup>	3.0
San Francisco, CA	9.75	11.0 <sup>c</sup>	1.3
Seattle, WA	12.9	16.2 <sup>b</sup>	3.3
Sioux Falls, SD	1.0	8.0 <sup>b</sup>	7.0
St. Paul, MN	9.0	12.5 <sup>d</sup>	3.5
Virginia Beach, VA	8.0	9.0 <sup>d</sup>	1.0
Wilmington, DE	6.0	8.0 <sup>d</sup>	2.0
Average	7.2	10.9	3.7

Sources:

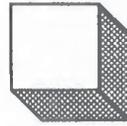
<sup>a</sup>James Mak, "Taxing Hotel Room Rentals in the U.S.," *Journal of Travel Research* XXVII (Summer 1988): 10-15.

<sup>b</sup>1991 survey of cities for this report.

<sup>c</sup>*Honolulu Advertiser*, November 19, 1991.

<sup>d</sup>State and local sales tax from Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism, 1992*, Volume 1. Room tax from *Gavel International Annual Directory, 1992*





### *Section Three*

## State and Local Use of Other Tourist Taxes

### **State Taxation of Food and Drink Sales**

For this report, states were asked if they levied special taxes on the sale of food and beverage items, and if these were in addition to the state general sales tax. Fourteen states levied special taxes on restaurant meals in addition to the general sales tax, which is applicable in virtually all states (Table 5). Only two of these states earmarked the revenues for tourism promotion, and one state earmarked the revenues for the convention center authority.

Tax revenue data from restaurant purchases are not available, but most of these taxes probably are paid by residents rather than by travelers. For instance, even in Hawaii, travelers accounted for only 35 percent of all restaurant meals and beverages purchased in 1985.<sup>18</sup> The survey for this report also showed that states tax purchases for off-premise food and drink consumption far less frequently than on-premise purchases. This is especially true of special tax levies. This suggests that taxes on restaurant food and drink are more in the nature of luxury taxes than travel taxes.

### **State Taxation of Admissions and Entertainment Sales**

These taxes are levied on admissions to theaters, sporting events, and places of entertainment, such as nightclubs, cabarets, and massage parlors. Fewer states levy special taxes on admissions and enter-

*Table*  
**Applicable State Taxes**

	On-Premise Food		On-Premise Drink		Off-Premise Food		Off-Premise Drink		Night-clubs		Movies	
	Sales	Special	Sales	Special	Sales	Special	Sales	Special	Sales	Special	Sales	Special
Alaska												
Arizona	Ya		Y		Y				Y		Y	
Arkansas*	Y	2	Y	2	Y		Y		Y		Y	
California	Y		Y									
Connecticut	Y		Y		Y		Y			5	Y	10
Delaware												
Florida	Y	.5-1b	Y	.5-1b	Y	.5-1b	Y	.5-1b	Y	.5-1b	Y	.5-1b
Georgia	Y		Y		Y		Y		Y		Y	
Hawaii	Y		Y		Y		Y		Y		Y	
Idaho	Y		Y		Y		Y		Y		Y	
Indiana	Y		Y		Y		Y					
Iowa	Y		Y		Y		Y		Y		Y	
Kentucky	Y		Y		Y		Y		Y		Y	
Louisiana	Y	.5	Y	.5	Y		Y				Y	
Maryland	Y	V	Y	V	Y		Y		Y	V		V
Massachusetts	Y		Y					Vd				
Michigan	Y		Y		Y		Y					
Minnesota*	Y		Y	2.5			Y	2.5	Y		Y	
Mississippi	Y	0-2	Y	0-2	Y	0-2	Y	0-2	Y	0-2	Y	
Missouri	Y		Y		Y		Y		Y		Y	
Montana								26				
Nebraska	Y		Y		Y		Y		Y		Y	
Nevada	Y	Y	Y	Y						Y	Y	Y
New Hampshire		Y		Y								
New Jersey	Y		Y	Y			Y	Y	Y		Y	
New Mexico*	Y		Y		Y		Y		Y		Y	
New York	Y		Y				Y		Y			
North Dakota	Y	2	Y	7			Y	7	Y		Y	
Ohio	Y		Y				Y					
Oklahoma	Y	.1	Y	.1	Y		Y		Y	.1	Y	
Oregon												
Pennsylvania	Y		Y		Y		Y		Y			
Rhode Island	Y		Y		Y		Y					
South Carolina	Y		Y		Y		Y					
South Dakota	Y	1-3	Y	1-3	Y	1-3	Y	1-3	Y	1-3	Y	1-3
Tennessee	Y		Y	15	Y		Y		Y		Y	
Utah	Y	1	Y	1	Y		Y		Y	1	Y	
Vermont	Y		Y		Y		Y		Y		Y	
Washington	Y		Y				Y			5	Y	5
West Virginia	Y		Y		Y		Y		Y		Y	
Wisconsin	Y		Y		Y <sup>c</sup>		Y		Y		Y	
Wyoming	Y	Tb2	Y	Tb2	Y	Tb2	Y	Tb2	Y	Tb2	Y	Tb2

a Y indicates state sales tax applies—V indicates the tax varies

b Surtax

c Off-premise prepared foods subject to sales tax

d Varies according to liquor type

e Admissions tax

5  
on Other Travel Spending

	Professional Sports		Golf		Other Entertainment		Auto Rentals		Taxi		Parking		Retail Tax Rate
	Sales	Special	Sales	Special	Sales	Special	Sales	Special	Sales	Special	Sales	Special	
AK													0%
AZ	Y	Y	Y				Y		Y		Y		5
AR*	Y		Y				Y		Y		Y		4.5%
CA							Y						6
CT					Y		Y		Y		Y		6
DE								2					6g
FL	Y	.5-1b	Y	.5-1b	Y	.5-1b	Y	.5-1+ fee			Y	.5-1b	6g
GA	Y		Y		Y		Y		Y				4g
HI	Y		Y				Y	\$2/day	Y		Y		4
ID	Y		Y				Y						5g
IN					Y		Y	4					5g
IA	Y		Y		Y		Y				Y		4
KY	Y				Y	\$.15e	Y	6					6g
LA	Y		Y				Y	3			Y		4
MD	Y	V		V	Y	Y		8					5g
MA							Y						5
MI							Y				30		4g
MN*	Y		Y				Y	Y			Y		6.5
MS	Y		Y		Y		Y	6			Y		6g
MO	Y		Y				Y		Y				4.225
MT						Y							0
NE	Y		Y		Y		Y						5
NV		Y		Y			Y		Y				6.5g
NH													0
NJ	Y	Y			Y	.5,3f							7g
NM*		Y	Y		Y		Y	5	Y		Y		5
NY	Y				Y		Y	5			Y	to14	4
ND	Y		Y		Y								5
OH							Y						5
OK	Y	.1	Y	.1			Y	.1	Y		Y		4.5
OR													0
PA							Y	3+ fee					6
RI		Y					Y						7
SC							Y						5
SD	Y	1-3	Y	1-3	Y	1-2	Y	1-3			Y	1-3	4
TN	Y		Y		Y		Y				Y		5.5
UT	Y						Y	3					5
VT	Y		Y				Y						5
WA		5					Y				Y		6.5
WV	Y		Y			Y	Y				Y		6
WI	Y		Y		Y		Y				Y		5
WY	Y	to2					Y	Y	Y	Y			3

f Graduated tax g Fiscal Year = 1990 OR N/A; otherwise Fiscal Year = 1991

\* State data derived from city survey

tainment expenditures compared to restaurant food and drink purchases. According to the National Conference of State Legislatures, 32 states taxed amusement and admission charges in 1989, with annual tax collections averaging \$4 million per state.<sup>19</sup> Admissions and entertainment taxes were often earmarked for specific uses, but most states did not earmark the revenues for tourism-related activities.

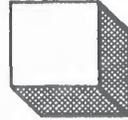
### **State Taxation of Transportation Sales**

For transportation, virtually all the states applied the state sales tax to car rentals; 17 also levied special taxes on car rentals. For example, the Florida daily rental car tax has risen to \$2.05; the renter also is required to pay the 6 percent state sales tax. In 1991, Pennsylvania and Hawaii levied a \$2 daily surcharge on car rentals, and Minnesota began to levy a flat surcharge of \$7.50.<sup>20</sup>

Given that 75 to 80 percent of all car rentals are to corporate business travelers, the demand is probably highly price inelastic.<sup>21</sup> Data on car rental tax revenues are not available. More than half (eight) of the states that levy car rental taxes earmark the revenues for specific but diverse purposes, including road and highway funds, local government, tourism promotion, mass transit, education, and law enforcement. It is likely that the car rental tax, like the hotel room tax, is paid more by travelers than by residents.

### **Local Taxation of Travel Spending**

Given the low response rate to the city survey, only tentative and general statements can be made about local government taxation of travel. Except in the case of lodging taxes, local special taxes on travel spending are uncommon. Most local special taxes are levied by cities rather than by counties. Furthermore, local special taxes—especially those that apply to on-premise food and drink purchases—commonly are earmarked for specific purposes, particularly for tourism promotion and tourist-related facilities.



#### *Section Four*

## Economic Reasons for Taxing Travel Spending

Governments tax travel spending for at least four reasons: (1) revenue diversification, (2) benefits taxation, (3) market failure, and (4) exporting taxes to nonresidents. Each is discussed below.

### **Revenue Diversification**

Taxing travel spending permits state and local governments to reduce their traditional dependence on income, general sales, and property taxes by diversifying their revenue bases. In Nevada—the most tourism-dependent state—over 65 percent of state government tax revenues came from gaming, hotel, and specific excise and fuel taxes in 1990.<sup>22</sup> Nevada relies far less on income, property, and general sales taxes (less than 60 percent) than do other states (average 80 percent of state and local tax revenues for all states).

For most states, travel-generated tax revenues represent a modest source of state and local government tax receipts (Table 2). Thus, most states do not achieve much diversification with travel taxes. This may change, however, as travel continues to grow in importance. Travel spending and taxes on the whole tend to be relatively responsive to rising incomes. Between 1980 and 1990, domestic travel expenditures grew by approximately 80 percent. Foreign travel spending in the United States grew much faster (330 percent), rising from 5.9 percent of the total in 1980 to 13 percent in 1990. Combined domestic and for-

eign travelers' spending grew slightly slower (96 percent) than U.S. gross domestic product (109 percent).<sup>23</sup>

While domestic travel spending is growing more slowly than the overall economy, foreign demand for U.S. travel has been growing faster than foreign incomes. Hence, travel spending and the travel tax base in the United States can be expected to grow in the future with rising domestic and foreign incomes. Combined with growing opposition to higher taxes, state and local lawmakers are likely to tax travel even more heavily to finance local public services. Thus, state and local governments, as a group, can expect travel spending—particularly foreign travelers' spending—to be a growing source of tax revenue.

### **Benefits Taxation**

One principle of taxation is that the amount of taxes a person pays should be proportional to the benefits received. State and local governments rationalize the taxation of travelers by noting that they should pay for the benefits they receive from government provision of police, fire, and other public services, which are typically financed out of general taxes (i.e., sales, income, and property taxes). Because tourists do not pay state and local property and income taxes (directly), they should pay higher rates on purchases that are made largely by them (e.g., hotel and car rentals). However, most of the taxes that individual travelers pay to state and local governments are not strictly benefit taxes because they are not linked directly with benefits received by the taxpayer.

Although the relationship between individual tax payments and the benefits received is not direct, travel destinations may want to make sure that at the very least travelers bear the costs they impose collectively on local government treasuries. Only Hawaii has attempted to determine whether travelers pay their own way.<sup>24</sup>

Travelers also may impose negative effects on local residents through congestion, noise pollution, and environmental degradation, and thus they might be required to pay more than just the out-of-pocket costs to the public treasuries. For instance, lawmakers may want to levy high taxes on helicopter tours to reduce demand and use some of the revenues to compensate residents affected by excessive noise pollution. The National Park Service recently announced its plan to levy "airspace" fees on commercial air tours over selected national parks in the United States.<sup>25</sup>

## Correcting for Market Failure

All 50 states have travel offices charged with promoting tourism; almost all of them are financed from tax revenues.<sup>26</sup> Local governments and convention bureaus also promote tourism with public tax funds. Why should governments spend tax revenues to promote tourism when the primary beneficiaries are private businesses and individuals? The answer is that travel promotion and advertising are public goods that give rise to “free rider” problems that lead to reduced private advertising and promotion in the absence of government intervention. Hence, state and local governments customarily pay for travel promotion with tax revenues because private service suppliers are unable to engage in collective promotion. Instead, the government forces the beneficiaries to pay for the optimal amount of tourism promotion through taxation.

The same rationale applies to the construction and operation of convention centers. Large convention centers are generally built by state or local governments, not by private businesses. Convention centers generate significant spillover benefits in that they attract additional travelers whose expenditures on lodging, food and drink, entertainment, and purchases benefit local businesses and residents. Convention centers generally lose money, however, because user charges and other operating revenues do not cover amortization and operating costs. For this reason, they are typically subsidized out of tax revenues.

Who should be taxed to pay for travel promotion and convention centers? It is difficult to determine precisely who benefits and the level of benefits received. For one thing, travel is a diverse industry, representing businesses that sell a variety of goods and services, with direct and indirect employment in an even greater range of businesses. It is also difficult to determine on whom to assess the tax. Businesses that sell to travelers also sell to local residents.

Given these difficulties, governments use a variety of ways to finance travel promotion and convention centers. Most convention centers in the United States are funded from hotel tax revenues rather than broad-based taxes.<sup>27</sup> However, there is not necessarily a relationship between the amounts of taxes paid and the benefits received from the use of convention centers. Many hotels and hotel guests at a travel destination do not benefit from a convention center. Nevertheless, hotel

taxes often are used to pay for convention centers because of their debt financing and lenders' preference for a dedicated tax.

In contrast, most state travel promotion is funded through general tax revenues. In fiscal year 1991-92, of 40 state travel offices (including Washington DC) responding to a Travel Data Center survey, 16 relied exclusively on general funds to finance state travel offices and 16 relied on general funds combined with other taxes. The most popular special tax was the hotel room tax, used by nine states (four used this tax exclusively) to promote state travel. Others included taxes on tourist promotion (two states), car rental (two states), and gaming (one state), and highway funds (one state). West Virginia relied exclusively on lottery revenues to fund state promotion. In North Carolina, 5 percent of the travel office budget came from revenues from the sale of personalized license plates.<sup>28</sup>

### **Tax Exporting**

Taxing travelers focuses on the exportation of state and local taxes to nonresident consumers, namely, tourists and business travelers. For a tax on consumers to be exported, two things must occur: (1) the tax must increase the after-tax price of the commodity being purchased and (2) the commodity must be purchased by a nonresident. Tax exporting involves a redistribution of income from nonresidents to residents. To the extent that a jurisdiction can export its travel taxes, benefits to residents are increased.

Most state and local taxes can be exported to travelers to some degree (see Table 6 for the Hawaii taxes exported). Because of differences in the definition of tax bases, the pattern of traveler and resident expenditures, and the relative importance of tourism in the different jurisdictions, the degree of tax exporting varies substantially from one place to another.

State general sales taxes are not heavily exported. Even in the most tourist-dependent states, such as Nevada and Hawaii, the state general sales taxes are borne primarily by local residents. In fiscal year 1988, only 22 percent of Hawaii's broad-based general excise tax was borne by tourists; by contrast, about 97 percent of the hotel room tax was borne by nonresident travelers (Table 6).<sup>29</sup> Sales taxes on restaurant food and drink also fall mostly on Hawaii's residents. In Nevada, where the state sales tax has a narrower base, about 30 percent of the state sales tax was borne by nonresident tourists, compared to 85 percent of

*Table 6*  
**Percentage of Hawaii Taxes Exported to Travelers, FY 1988**

Tax	Percentage Exported
<b>State Taxes</b>	
Individual Income	0.00%
Corporate Income	15.95
General Excise (Sales)	21.94
Fuel	22.50
Liquor Permits	40.00
Tobacco and Licenses	19.20
Transient Accommodations (Hotel)	97.00
Motor Vehicle Weight and Registration	4.33
Insurance Premiums	6.45
<b>County Taxes</b>	
Real Property	8.67
Motor Vehicle Weight	4.33
Utility Franchise	12.50
Liquor License & Fees	40.02
Licenses, Permits, Other	9.47

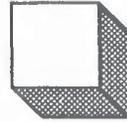
Note: Assumes full shifting.

Source: Walter Miklius, James E.T. Moncur, and Ping Sung Leung, "Distribution of State and Local Tax Burden by Income Class," in Hawaii Tax Review Commission, *Working Papers and Consultant Studies*, Vol. 2 (Honolulu, December 1988), p. 10.

the gaming taxes.<sup>30</sup> Local taxes on admission to entertainment activities, such as athletic contests, performing arts events, and movies, are not readily shifted to consumers and hence not easily exported.

In sum, exporting state and local taxes varies substantially from place to place. It is clear that only where the average daily census of travelers is high relative to the local population will broad-based consumption taxes fall mostly on nonresident travelers. Indeed, if tax exporting is important to state and local lawmakers, successful tax exporting using consumption taxes requires targeting commodities that are purchased largely by nonresidents. The hotel room tax is the one most widely used for this purpose.





### *Section Five*

# Pros and Cons of Tourist Taxes

## **Hotels**

The fact that the hotel room tax is the most widely levied travel tax underscores its numerous strengths. The tax is highly exportable and has low administrative and compliance costs. Where there is a general sales tax, compliance and administrative costs are minimal. Administrative and compliance costs also are likely to be relatively low even where only state and local special room taxes apply, largely because hotel room tax rates are generally higher than other commodity taxes<sup>31</sup> and because there typically are fewer vendors. Hotel room tax revenues also are responsive to economic growth because demand for hotel accommodations, like demand for travel and tourism, rises faster than growth in incomes.<sup>32</sup> It can also be justified as an ability-to-pay tax because travelers typically have higher incomes than nontravelers.<sup>33</sup>

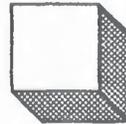
On the other hand, the hotel room tax, at best, can be rationalized only tenuously as a benefit tax. Although travelers benefit from public services provided by local governments, hotel guests do not necessarily pay taxes in amounts proportional to the cost of the services.<sup>34</sup>

## **Car Rentals and Commodities**

The pros and cons of the hotel room tax generally apply also to the taxation of car rentals. Most cars are rented by nonresident business travelers, and the demand rises faster than growth in the economy and is not significantly affected by higher prices.

Substantial exporting of commodity taxes requires that taxes be levied on goods and services that are purchased largely by nonresidents. In most jurisdictions, general sales taxes, and even special sales taxes, on entertainment and amusements fall largely on local consumers and businesses. To a lesser extent, the same problems exist with special sales taxes on restaurant food and drink, entertainment expenditures and admissions to amusements, sporting events and movie theaters. Administrative and compliance costs also are likely to be higher than for either the hotel or car rental tax.

Ease or simplicity of administration generally increases when businesses subject to the tax are large and few in number. Identification and compliance costs are likely to be lower when there are fewer points at which the tax is paid. For these reasons, hotel and car rental businesses, in particular, are easier to target. If tax exporting is the principal issue in travel taxation, the taxes on hotel rooms and car rentals are the best “tourist taxes” in use.



*Section Six*

## Intergovernmental Issues

According to the Travel Data Center, state governments collected 64 percent of total state and local travel tax revenues in 1991; local governments collected 36 percent (Table 7). An examination of the revenue distribution between states and counties indicates that between 1975 and 1991 the trend in revenue shares was clearly (and perhaps justifiably) moving in favor of local governments. In 1975, state governments collected nearly 88 cents of each dollar of total state and local government tax revenues attributable to travel.<sup>35</sup> The growth in the local share

*Table 7*  
**State and Local Government Shares  
of Travel-Generated Tax Revenues, 1975-1991**

<b>Year</b>	<b>State Governments</b>	<b>Local Governments</b>
1975	88%	12%
1980	75	25
1985	74	26
1991	64	36

Note: These percentages represent shares of tax collections and not necessarily the ultimate distribution of tax revenues.

Source: U.S. Travel Data Center, *Impact of Travel on State Economies*, 1975, 1980, 1985, 1991.

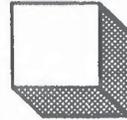
of travel-generated state and local tax revenues can be attributed primarily to the increased use of local sales taxes.<sup>36</sup>

Local lawmakers representing jurisdictions favorably located or blessed with unique travel amenities have incentives to extract economic rents from those resources (i.e., export taxes) at the expense of nonresidents. However, those “nonresidents” who suffer income losses may include large numbers of voters from other parts of the state whose legislators will vigorously oppose higher local taxes on travel that may adversely affect their constituents.

In some instances, state governments may want to generate and redistribute tax revenue from tourism to improve statewide income distribution at the expense of particular local governments. A recent example of this is the 5 percent hotel occupancy tax on rooms priced at \$100 or more levied by New York State effective June 1, 1990. This is in addition to any state or local sales and use taxes. As a result, the total combined tax in New York City is 19.25 percent on rooms priced at \$100 or more, plus \$2 per night. Most of the rooms subject to the state tax are in New York City.

In 1992, visitors to New York were estimated to have spent 46.5 percent of their visitor nights in New York City and the remaining 53.5 percent in the rest of the state. In New York City, 49.7 percent of all room nights sold were priced at \$100 or more and accounted for 68.3 percent of hotel room rental revenues in the city. In the rest of the state, only 8.6 percent of total room nights were priced at \$100 or more, accounting for 20.0 percent of rental room revenues.<sup>37</sup> It is obvious that New York State’s hotel room tax has had the effect of redistributing some travel income from New York City to the rest of the state.

The intergovernmental issues arising from the taxation of travel are not specific to the industry. It is a long-standing issue faced by state and local lawmakers of the need to balance the fiscal requirements of local governments against those of the state as a whole.



### *Section Seven*

## Summary and Conclusions

During the decade of the 1980s, growing state and local fiscal pressures, combined with voter resistance to higher taxes, induced many state and local lawmakers to tax travel spending. One source of revenue diversification and enhancement was new or higher taxes on travel spending.

There are four reasons why state and local governments tax travel: (1) revenue diversification, (2) benefits taxation, (3) market failure, and (4) tax exporting. Among the four, the primary reason for taxing tourism is to export taxes.

While most state and local taxes can be exported to travelers to some extent, the degree of exportability varies significantly from place to place, depending on the state or local market power and on differential patterns of traveler versus resident expenditures. The distribution of economic benefits from travel tax revenues will also depend on whether tax revenues are earmarked for specific purposes, such as convention center financing or tourism promotion, or allocated to the general fund.

Exportability of a special commodity tax requires that the commodity be demanded largely (and price inelastically) by nonresident tourists. For most localities, only the hotel room tax and the car rental tax are easily targeted to tourists. These taxes are also relatively easy to administer. Certain localities can take advantage of unique features or activities for commodity taxation, but most other commodity taxes are broad based and not easily targeted because a large proportion of residents, as well as travelers, purchase the commodity and pay the tax.

The most pervasive tourist tax today is the hotel/motel occupancy tax. But with lodging taxes in many major cities already exceeding 10 percent, it is questionable whether the rates can be raised much higher without seriously impairing the industry and the tax base. Thus, many jurisdictions will be seeking other travel expenditures to tax.

Taxation of travel raises an important intergovernmental issue, that is, how much autonomy should states grant to local governments to impose these taxes? On one hand, local governments have the greater expenditure responsibility in providing public services to travel; hence, they should have more fiscal autonomy to tax travelers. On the other hand, states also have economic interests in travel and tourism and must weigh them against the specific interests and fiscal needs of local governments.

## Notes

<sup>1</sup> U.S. Travel Data Center, *Impact of Travel on State Economies* (Washington, DC, 1990), p. 3.

<sup>2</sup> Laura Loyacono and Scott Mackey, "The Taxidental Tourist," *State Legislatures* 17 (October 1991): 21.

<sup>3</sup> *Ibid.*, p. 22.

<sup>4</sup> Carlos Seiglie developed "A Theory of the Politically Optimal Commodity Tax" (*Economic Inquiry* 28 (July 1990): 586-603) by which tax rates are determined in the political marketplace where politicians are seen to transfer wealth to dominant subsets of their constituency in order to maximize political support. Opposition from Hawaii's tourist lobby explains why it took nearly 20 years for the state legislature to enact a hotel room tax in 1986. The tax was passed with divided support from the tourist industry after the state made assurances that new tax revenues generated would be used to fund tourism promotion and the construction of a convention center in Honolulu. By contrast, Loyacono and Mackey noted that 1991 efforts in Florida to levy a surcharge on "tourist-related sales" to boost the tourism promotion budget failed to pass due to opposition from the Florida Restaurant Association, Walt Disney World, and Florida-based cruise lines (note 2).

<sup>5</sup> "Chicago to Hit Air Travelers with \$3 Fee," *Honolulu Advertiser*, June 30, 1993.

<sup>6</sup> These estimates include more than the taxes paid directly by tourists. State tax receipts include taxes on corporate income, individual income, employment, sales and gross receipts, and excise taxes. Local estimated travel-generated taxes include city and county receipts from taxes on individual and corporate income, sales, excises, gross receipts, and property. For a description of the methodology, see U.S. Travel Data Center, *The Travel Economic Impact Model*, 1975 and 1989 issues.

<sup>7</sup> This does not mean that the 6.2 cents in taxes were paid entirely by travelers. The person who initially pays the tax and the one who ultimately bears the burden of the tax may not be the same. For instance, it has been shown that amusement taxes are not readily shifted to consumers—Andrew R. Blair, Frank Giarratani, and Michael H. Spiro, "Incidence of the Amusement Tax," *National Tax Journal* XL (March 1987): 61-69.

<sup>8</sup> In annual surveys of state travel offices, the U.S. Travel Data Center reports state taxes

on hotel room rentals. In a 1989 survey, the American Hotel and Motel Association reported state taxes on hotel/motel room sales and general information on local room taxes. See Stephen J. Hiemstra and Joseph A. Ismail, *Amounts and Types of Room Taxes Levied on the Lodging Industry* (West Lafayette, Indiana: Purdue University, April 1990). In a 1991 study, the National Conference of State Legislatures listed state room tax rates, provided selected information on room tax collections, and identified some earmarked uses of room tax revenues. See Laura L. Loyacono, *Travel and Tourism: A Legislator's Guide* (Denver: National Conference of State Legislatures, 1991). The variety and multiplicity of rates used by local governments have generally precluded detailed descriptions of local hotel taxes. We are aware of only one national study, conducted by the Hawaii State Tax Review Commission (1984), which identified state and local room taxes, their allocation to various governments, and the extent of earmarking for 45 cities. See James Mak, "Taxing Hotel Room Rentals in the U.S.," *Journal of Travel Research* XXVII (Summer 1988): 10-15. This study gave the clearest intergovernmental picture of the way in which revenues from hotel room taxes are raised and used, but for only one year. The 1992 *Gavel International Annual Directory* reports room tax rates in U.S. convention cities, but does not specify whether the state and local general sales taxes also apply.

<sup>9</sup> A few jurisdictions levy both an ad valorem and a per unit tax on room sales (e.g., New York City and Washington, D.C.).

<sup>10</sup> A number of states indicated that the state government was responsible for the administration of local option room taxes. We classified special room taxes as state taxes only when state legislation mandated the tax.

<sup>11</sup> Our estimates are based on information from Loyacono and the application of state combined hotel room tax rates in Table 4 to U.S. Travel Data Center estimates of state-by-state lodging expenditures by travelers.

<sup>12</sup> Carl Bonham, Edwin Fujii, Eric Im, and James Mak, "The Impact of the Hotel Room Tax: An Interrupted Time Series Approach," *National Tax Journal* XLV (December 1992): 435; and Tax Foundation of Hawaii, *Government in Hawaii, 1992* (Honolulu, 1992), p. 19.

<sup>13</sup> Six states earmarked all room tax revenues for promotion; two states earmarked a portion of room tax revenues for promotion; and three states earmarked these revenues for tourism-related uses.

<sup>14</sup> Connecticut, Vermont, and Massachusetts levy a sales tax against room sales, but at a rate different from the general sales tax. We have classified this type of differential taxation as special taxation.

<sup>15</sup> Loyacono, Chapter 6. Only Connecticut, Delaware, Hawaii, Maine, New Hampshire, and South Carolina did not allow local governments to impose a special hotel room tax.

<sup>16</sup> Connecticut, Delaware, Hawaii, Idaho, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, Mississippi, Montana, New Hampshire, New Jersey, Oregon, Pennsylvania, Rhode Island, South Carolina, Vermont, and West Virginia did not allow local governments to assess a sales tax. See Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism, 1992*, Volume I, Table 33.

<sup>17</sup> Cities surveyed for the 1984 Hawaii study formed the base group for the comparison of tax rates over time. Corresponding data for 1991 are derived from several sources, including the 1991 city survey and three other sources identified in Table 5.

<sup>18</sup> State of Hawaii, *Hawaii Gross State Product Accounts 1958-1985* (Honolulu: Department of Business and Economic Development, 1988), pp. 36-37 and 162-63.

<sup>19</sup> Loyacono, Chapter 6.

<sup>20</sup> Lynn Woods, "Local Taxes on Travelers: More on the Way" *Kiplinger's Personal Finance Magazine* (April 1993): 118-20.

- <sup>21</sup> C.J. Gee, James Makens, and Dexter Choy, *The Travel Industry* (New York: Van Nostrand Reinhold, 1989), p. 263.
- <sup>22</sup> In 1981, Nevada enacted a “tax shift” by which local property taxes were reduced in tandem with an increase in the state general excise tax. One explanation was that lawmakers believed that a larger share of Nevada taxes could be exported to nonresident tourists. See Robert D. Ebel, ed., *A Fiscal Agenda for Nevada* (Reno: University of Nevada Press, 1990), p. 183.
- <sup>23</sup> On the other hand, total state and local travel-generated tax receipts grew much faster than income due to increased efforts by state and local governments to tax travel spending. Between 1980 and 1991, state and local travel-generated tax revenues increased by 157 percent (Table 1).
- <sup>24</sup> See Mathematica, *The Visitor Industry and Hawaii’s Economy: A Cost-Benefit Analysis* (Princeton, New Jersey, 1970); and State of Hawaii, *Hawaii State Tourism Study: Public Revenue Cost Analysis* (Honolulu: Department of Planning and Economic Development, Office of Tourism, 1978).
- <sup>25</sup> Edwin Tanji, “Flight Tours of Haleakala Must Pay to Use ‘Airspace’,” *Honolulu Advertiser*, September 9, 1993. The Hawaii regional national parks chief said that the park service opposed the fee over Haleakala National Park on Maui, preferring to ban the flights.
- <sup>26</sup> For a detailed discussion of the prevalence of public financing, see James Mak and Walter Miklius, “State Government Financing of Tourism Promotion in the U.S.,” *Proceedings of the Eighty-Second Annual Conference on Taxation*, Atlanta, October 8-11, 1989 (Columbus, Ohio: National Tax Association, 1990), pp. 58-63. In 1991-92, the budgets of state travel offices totaled \$331 million. Only Alaska (18 percent industry contribution), Hawaii (11 percent membership fees and miscellaneous income) and Washington, DC (10 percent corporate sponsorship) received private contributions to fund state travel promotion. U.S. Travel Data Center, *Survey of State Travel Offices, 1992-93*, pp. 9 and 43-47.
- <sup>27</sup> George Kirkland, “Convention Centers: San Francisco Experience,” *Proceedings of the Governor’s Tourism Congress*, December 10-11, 1984 (Honolulu: Hawaii Department of Planning and Economic Development, 1985), p. 117.
- <sup>28</sup> U.S. Travel Data Center, *Survey of State Travel Offices, 1992-93*, pp. 43-47.
- <sup>29</sup> These estimates assume full shifting. There has been considerable debate as to whether hotel room taxes can be fully shifted. Bonham et al. showed that the hotel room tax enacted by the Hawaii legislature in 1986 was fully shifted to consumers.
- <sup>30</sup> Ebel, pp. 181-185. Nevada’s state sales tax excludes services from the tax base.
- <sup>31</sup> Generally, the higher the tax rate, the lower the compliance cost as a percentage of the tax liability. See ACIR, *Local Revenue Diversification: Local Sales Taxes* (Washington, DC, 1989), p. 22.
- <sup>32</sup> Edwin T. Fujii, Mohammed Khaled, and James Mak, “An Almost Ideal Demand System for Visitor Expenditures,” *Journal of Transport Economics and Policy* (May 1985): 161-171.
- <sup>33</sup> Hy Sanders and Robert Zuraski, *Characteristics of Tourists and State Taxation of Tourist-Related Expenditures*. Paper presented at the Eighty-Second Conference on Taxation, National Tax Association, Atlanta, October 8-11, 1989.
- <sup>34</sup> See, for example, *Mathematica*, and State of Hawaii, *Hawaii State Tourism Study*.
- <sup>35</sup> The opposite trend is observed when we consider all state and local tax revenues. In 1975, state governments accounted for 57 percent of all state and local tax revenues; in 1990, they accounted for about 60 percent of the total. See ACIR, *Significant Features of Fiscal Federalism, Volume 2* (Washington, DC, 1990 and 1992).
- <sup>36</sup> The number of jurisdictions levying sales taxes increased from 5,448 in 1979 to 6,438 in

1991. Between 1988 and 1990, the largest percentage increase occurred in the number of local jurisdictions levying local sales taxes. *ACIR, Significant Features of Fiscal Federalism, 1993, Volume I* (Washington, DC, 1993), pp. 103-105.

<sup>37</sup> Charles W. de Seve, *The Destructive Impact of New York State's Hotel Occupancy Tax and Travel Promotion Cutbacks* (Washington, DC: American Economics Group, 1992), pp. 16-17.

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