

CHAPTER 9
(Revised 08-18-2022)
BROWN COUNTY SALES AND USE TAX

9.01 AUTHORITY. This Ordinance is enacted under the authority of Subchapter V of Chapter 77 of the Wisconsin State Statutes, and acts amendatory thereto.

9.02 PURPOSE. This Ordinance, as revised on 08-17-2022, imposes the Brown County 0.5 percent Sales and Use Tax, which originally took effect on 01-01-2018 and was scheduled by Ordinance to sunset on 12-31-2023. The Sales and Use Tax authorized by this Ordinance is imposed for the purpose of directly reducing the Brown County property tax levy by utilizing Sales and Use Tax revenue in one or more of the following manners:

1. SPECIFIC COUNTY CAPITAL PROJECTS: To fund County Owned or Controlled Capital Projects (hereafter, "the Projects"), as identified in the County's Capital Improvement Plan as it exists now and as it may be amended in the future, including costs associated with the Projects as determined by County Administration. The Projects funded by Sales and Use Tax in this paragraph shall meet the definition of "project" set forth in Section 67.04(1)(ar) of the Wisconsin Statutes; A 2/3 vote of the County Board is required in order for any such Project to be funded by Sales and Use Tax dollars.

2. BROADBAND EXPANSION: To loan funds to another entity for the Public Purpose of Broadband Expansion within Brown County, including but not limited to laying fiber and constructing broadband towers; and

3. COUNTY DEBT ELIMINATION: To fund County General Obligation debt service payments and/or to retire debt, thus resulting in a reduction in the County's debt levy and in direct property tax relief.

9.03 PROHIBITIONS AND REQUIREMENTS. This Ordinance, and the Sales and Use Tax imposed hereunder, shall automatically sunset as soon as practicable according to statute and Department of Revenue regulations if the County fails to satisfy any of the following conditions:

1. GENERAL OBLIGATION DEBT. The County shall not issue any General Obligation debt other than to refund existing debt provided, however, that the County may issue revenue bonds, and may issue General Obligation debt backed by enterprise fund revenue;

2. OPERATING EXPENSES. Sales and Use Tax revenue shall not be used to fund operating expenses other than those allowed in this Ordinance; or

3. MILL RATE FREEZE. The Brown County Property Tax Mill Rate shall not exceed the 2018 Brown County Property Tax Mill Rate.

9.04 VIOLATIONS. Unless earlier sunset by operation of Section 9.03, this Sales and Use Tax Ordinance shall sunset as soon as practicable according to statute and Department of Revenue regulations when all of the County's General Obligation Debt is eliminated, which is expected to occur on or about 2037.

9.05 ORDINANCE AMENDMENT. A 2/3 vote of the Board of Supervisors shall be required in order to further amend this Ordinance.