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FINANCE**

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**CHAPTER 24
COUNTY SALES
AND USE TAX ORDINANCE**

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24.01 TITLE. This ordinance may be cited as the Dane County Sales and Use Tax Ordinance.

24.02 AUTHORITY. This ordinance is enacted under the authority of subchapter V of chapter 77 of the Wisconsin Statutes, and acts amendatory thereto.

24.03 DEFINITIONS. As used in this chapter, the following words have the meanings indicated:
(1) Municipality means any town, village or city located in Dane County.
(2) Sales and use tax includes the excise tax referred to in section 77.71, Wis. Stats.

24.04 PURPOSE OF ORDINANCE. The sole purpose of enacting this ordinance is to utilize revenues from the county sales and use tax to reduce the property tax levy.

[24.05 - 24.10 reserved.]

24.11 COUNTY SALES AND USE TAX. Pursuant to, and in strict conformity with, the provisions of subchapter V of chapter 77 of the Wisconsin Statutes, the County of Dane does hereby elect to impose a county sales and use tax in the manner and to the extent permitted by subchapter V of chapter 77 of the Wisconsin Statutes.

24.12 SALES AND USE TAX RATE. The sales and use tax imposed by this chapter shall be at the rate of 0.5%.

[History: 24.13 rep., OA 38, 1994-95, pub. 05/04/95.]

[24.13 - 24.15 reserved.]

24.16 PROPERTY TAX LEVY NOT TO BE INCREASED. (1) In order to assure the statutory goal of using sales and use tax revenues to actually reduce property taxes, the county mill rate for calendar years 1990 and 1991 shall not exceed the 1989 mill rate.

(2) This section shall not be repealed except on a two-thirds vote of the entire membership of the county board, provided that this requirement shall not apply in the event of a repeal of this entire chapter.

[24.17 - 24.97 reserved.]

24.98 CONFORMITY TO STATE LAWS. It is the express intent of the County of Dane that the construction, administration and application of this ordinance to all persons in all situations shall conform to the laws of the State of Wisconsin in all ways, and it shall be so construed, applied and administered.

24.99 EFFECTIVE DATE. This ordinance shall become effective as of the first day of April, 1991, in the manner provided for by law.

[History: Ch. 24 cr., OA 10, 1990-91, pub. 10/17/90.]

END OF CHAPTER

24.13 CREDIT TO BE SHOWN ON TAX BILLS.

Each year, prior to the date tax bills are forwarded to real property owners, the controller shall calculate the amount of property tax reduction achieved from sales and use tax revenue as a percentage of the county imposed levy. The controller shall furnish such information to those responsible for the mailing of property tax bills and shall request of such persons that the information be included on each tax bill.