

Chapter 35

County Sales and Use Tax Ordinance

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- 35.01 Authority. This ordinance is enacted under the authority of subchapter V of chapter 77 of the Wisconsin Statutes, and acts amendatory thereto.
- 35.02 Purpose. The sole purpose of enacting this ordinance is to utilize revenues from the county sales and use tax to reduce the property tax levy.
- 35.03 County Sales and Use Tax. Pursuant to, and in strict conformity with, the provisions of subchapter V of chapter 77 of the Wisconsin Statutes, Kewaunee County 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.
- 35.04 Sales and Use Tax Rate. The sales and use tax imposed by this ordinance shall be at the rate of 0.5%.
- 35.05 Surplus Sales and Use Tax Collection. Sales and use tax collections in excess of budget forecasts shall be used to increase Kewaunee County fund balances and may not be appropriated for any other purpose in the year they are collected.
- 35.06 Conformity To State Laws. It is the express intent of Kewaunee County that the construction, application, and administration of this ordinance to all persons in all situations shall conform to the laws of the State of Wisconsin in all respects, and it shall be so construed, applied and administered.
- 35.07 Effective Date. This ordinance shall become effective April 1, 2017.

- 35.08 Sunset. The Kewaunee County Sales and Use Tax shall sunset and be repealed effective December 31, 2021.
- 35.09 Notice to the Secretary of Revenue. The Kewaunee County Clerk is directed to provide the secretary of revenue a certified copy of this ordinance at least 120 days prior to its effective date. The Kewaunee County Clerk is likewise directed to provide a certified copy of this ordinance at least 120 days prior to its repeal on December 31, 2021.