

(c) *Ownership of funds.* Notwithstanding an ordinance enacted under par. (a), volunteer funds shall remain the property of the municipality until the funds are disbursed.

NOTE: This section is shown as affected eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

**66.0608 Separate accounts for municipal fire, emergency medical services practitioner, and emergency medical responder volunteer funds.** (1) DEFINITIONS. In this section:

(ak) “Emergency medical responder” has the meaning given in s. 256.01 (4p).

(am) “Emergency medical responder volunteer funds” means funds of a municipality that are raised by employees of the municipality’s emergency medical responder department, by volunteers, or by donation to the emergency medical responder department, for the benefit of the municipality’s emergency medical responder department.

(aw) “Emergency medical services practitioner” has the meaning given in s. 256.01 (5).

(b) “Emergency medical services practitioner volunteer funds” means funds of a municipality that are raised by employees of the municipality’s emergency medical services practitioner department, by volunteers, or by donation to the emergency medical services practitioner department, for the benefit of the municipality’s emergency medical services practitioner department.

(c) “Fire volunteer funds” means funds of a municipality that are raised by employees of the municipality’s fire department, by volunteers, or by donation to the fire department, for the benefit of the municipality’s fire department.

(f) “Municipality” means any city, village, or town.

(g) “Public depository” has the meaning given in s. 34.01 (5).

(h) “Volunteer funds” means emergency medical services practitioner volunteer funds, fire volunteer funds, or emergency medical responder volunteer funds.

(2) GENERAL AUTHORITY. Subject to subs. (3) and (4), the governing body of a municipality may enact an ordinance that does all of the following:

(a) Authorizes a particular official or employee of the municipality’s fire department, emergency medical services practitioner department, or emergency medical responder department to deposit volunteer funds of the department for which the individual serves as an official or employee, in an account in the name of the fire department, emergency medical services practitioner department, or emergency medical responder department, in a public depository.

(b) Gives the municipality’s fire department, emergency medical services practitioner department, or emergency medical responder department, through the official or employee described under par. (a), exclusive control over the expenditure of volunteer funds of the department for which the individual serves as an official or employee in an account described under par. (a).

(3) LIMITATIONS, REQUIREMENTS. An ordinance enacted under sub. (2) may include any of the following limitations or requirements:

(a) A limit on the type and amount of funds that may be deposited into the account described under sub. (2) (a).

(b) A limit on the amount of withdrawals from the account described under sub. (2) (a) that may be made, and a limit on the purposes for which such withdrawals may be made.

(c) Reporting and audit requirements that relate to the account described under sub. (2) (a).

(4) OWNERSHIP OF FUNDS. Notwithstanding an ordinance enacted under sub. (2), volunteer funds shall remain the property of the municipality until the funds are disbursed.

History: 2001 a. 16; 2007 a. 130; 2017 a. 12; 2023 a. 12; s. 35.17 correction in (2m) (c) 3.

**66.0609 Financial procedure; alternative system of approving claims.** (1) The governing body of a village or of a city of the 2nd, 3rd or 4th class may by ordinance enact an alternative system of approving financial claims against the municipal treasury other than claims subject to s. 893.80. The ordinance shall provide that payments may be made from the city or village treasury after the comptroller or clerk of the city or village audits and approves each claim as a proper charge against the treasury, and endorses his or her approval on the claim after having determined that all of the following conditions have been complied with:

- (a) That funds are available for the claim pursuant to the budget approved by the governing body.
- (b) That the item or service covered by the claim has been duly authorized by the proper official, department head or board or commission.
- (c) That the item or service has been actually supplied or rendered in conformity with the authorization described in par. (b).
- (d) That the claim is just and valid pursuant to law. The comptroller or clerk may require the submission of proof to support the claim as the officer considers necessary.

(2) The ordinance under sub. (1) shall require that the clerk or comptroller file with the governing body not less than monthly a

list of the claims approved, showing the date paid, name of claimant, purpose and amount.

(3) The ordinance under sub. (1) shall require that the governing body of the city or village obtain an annual detailed audit of its financial transactions and accounts by a certified public accountant licensed or certified under ch. 442 and designated by the governing body.

(4) The system under sub. (1) is operative only if the comptroller or clerk is covered by a fidelity bond or insurance policy of not less than \$5,000 in villages and 4th class cities, of not less than \$10,000 in 3rd class cities, and of not less than \$20,000 in 2nd class cities, as described in s. 61.25 (intro.) or 62.09 (4) (b).

(5) If an alternative procedure is adopted by ordinance in conformity with this section, the claim procedure required by ss. 61.25 (6), 61.51, 62.09 (10), 62.11 and 62.12 and other relevant provisions, except s. 893.80, is not applicable in the city or village.

History: 1971 c. 108 ss. 5, 6; 1971 c. 125 s. 523; 1977 c. 285 s. 12; 1979 c. 323; 1985 a. 29; 1991 a. 316; 1999 a. 150 s. 113; Stats. 1999 s. 66.0609; 2001 a. 16; 2017 a. 51.

**66.0611 Political subdivisions prohibited from levying tax on incomes.** No county, city, village, town, or other unit of government authorized to levy taxes may assess, levy or collect any tax on income, or measured by income, and any tax so assessed or levied is void.

History: 1999 a. 150 s. 562; Stats. 1999 s. 66.0611.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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