

CHAPTER 33

COUNTY SALES AND USE TAX

33.01 Title.	33.05 Sales and Use Tax Rate.
33.02 Authority.	33.06 Revenue Account.
33.03 Purpose.	33.07 Reports From Finance Director.
33.04 County Sales and Use Tax.	33.08 Effective Date.

33.01 Title.

This ordinance may be referred to as the Sales and Use Tax Ordinance.

33.02 Authority.

This ordinance is enacted under the authority of Wis. Stat. § 77.70.

33.03 Purpose.

This ordinance is enacted for the purpose of utilizing revenues from the County sales and use tax to reduce the property tax levy.

33.04 County Sales and Use Tax.

Pursuant to and in strict conformity with the provisions of Wis. Stat. ch. 77, Subchapter V, the County of Manitowoc does hereby elect to impose a county sales and use tax in the manner and to the extent permitted by Wis. Stat. ch. 77, Subchapter V. The tax may only be used as permitted by Wisconsin law.

33.05 Sales and Use Tax Rate.

The sales and use tax imposed by this Chapter shall be at the rate of one half of one percent (0.5%).

33.06 Revenue Account.

All revenue from the sales and use tax shall be receipted to the County Sales Tax Revenue Account.

33.07 Reports From Finance Director.

The Finance Director shall provide a report to the Finance Committee no later than July 31 of each year analyzing the revenues derived hereunder for the previous year.

33.08 Effective Date.

This Sales and Use Tax Ordinance shall take effect on January 1, 2025.

HISTORY

07/16/2024: Created by Ord. No. 2024/2025-36
effective 01-01-2025.