

1997-98 SESSION  
COMMITTEE HEARING  
RECORDS

Committee Name:

Joint Committee on  
Finance (JC-Fi)

Sample:

Record of Comm. Proceedings ... RCP

- 05hrAC-EdR\_RCP\_pt01a
- 05hrAC-EdR\_RCP\_pt01b
- 05hrAC-EdR\_RCP\_pt02

➤ Appointments ... Appt

➤ \*\*

➤ Clearinghouse Rules ... CRule

➤ \*\*

➤ Committee Hearings ... CH

➤ \*\*

➤ Committee Reports ... CR

➤ \*\*

➤ Executive Sessions ... ES

➤ \*\*

➤ Hearing Records ... HR

➤ \*\*

➤ Miscellaneous ... Misc

➤ 97hrJC-Fi\_Misc\_pt107\_LFB

➤ Record of Comm. Proceedings ... RCP

➤ \*\*

# **Shared Revenue and Property Tax Relief**

## **Local Revenue Options**

(LFB Budget Summary Document: Page 552)

**No Issue Papers Have Been Prepared**

## REVENUE

### Alcohol Beverages: Local Ordinances, License Suspension or Revocations, Retire Licenses and "Class B" Liquor License Quota Exception

#### Motion:

*Local Ordinances.* Move to delete the current provision that allows municipalities to enact regulations incorporating state alcohol beverage laws and additional regulations for the sale of alcohol beverages that are not in conflict with state statute. Delete the provision that allows municipalities to prescribe forfeitures or license suspension or revocation for violations of such ordinances, which must be adopted by ordinance.

Allow municipalities to enact regulations only if such regulations are in strict conformity with state statute.

*License Suspension or Revocation.* Move to prohibit the Department of Revenue (DOR) or municipality from revoking, suspending or refusing to renew an alcohol license or permit for the first violation of a state law restricting the procurement or sale of alcohol to underage persons. Provide that this provision would also apply to local ordinances adopted in strict conformity with state law regulating the conduct of underage persons. Specify that the first violation would be expunged if a subsequent violation has not occurred within 12 months of the first.

Delete the provision that allows a resident of a municipality to file a complaint with the municipal clerk about a person with an alcohol license that keeps or maintains a disorderly or riotous, indecent or improper house or if the person has sold or given away alcohol beverages to known habitual drunkards. Provide that the same provision would be deleted as it relates to an authorized employe of DOR filing a complaint with the clerk of circuit court.

*Retire Licenses and Special Fee.* Move to require all municipalities to record the number of retail "Class B" licenses that are authorized but unissued on July 1, 1997. Specify that one-half of such unissued licenses would be deemed permanently retired and the municipality's quota would be permanently reduced by the number of retired licenses; if the number of unissued licenses is an odd number, the number of retired licenses would be equal to the number of unissued licenses, minus one, divided by one-half.

Provide that the remaining unissued unretired licenses could be issued for an initial license fee of at least \$10,000. Provide that this fee would be in addition to all other alcoholic beverages fees. Specify that each license issued under this provision would be site specific and could not be transferred to another site. Specify that this fee would not apply to licenses issued to bona fide clubs and lodges situated and incorporated in the state for at least six years.

*"Class B" Liquor License Quota Exception.* Allow a municipality that has reached its quota to issue a site specific "Class B" liquor and wine license to any of the following establishments: (a) a full-service restaurant with a seating capacity of 300 or more; or (b) a hotel with 100 or more rooms with sleeping accommodations with either an attached full-service restaurant with a seating capacity of 150 or more or an attached banquet facility providing full-service meals with a seating capacity of 400 or more. Require a municipality that issues such a license to revoke it if the licensee fails to meet the criteria. Provide that the annual fee for this license would be determined by the municipality independently of the current provisions regarding "Class B" license fees and that the initial fee could be different than the annual fee thereafter.

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Note:

*Local Ordinances.* Under current law regarding alcoholic beverages, a statement of legislative intent indicates that the laws should be construed as an enactment of a statewide concern for the purpose of providing a uniform regulation of the sale of alcohol beverages. In addition, current law allows municipalities to enact regulations incorporating state law regarding alcoholic beverages and to impose additional regulations that are not in conflict with state law. Current law also allows municipalities to impose forfeitures and suspend licenses for violations of local ordinance.

The motion would modify state law to specify that municipalities could not impose a local ordinance regarding the sale of alcoholic beverages that is more stringent than state law.

*License Suspension or Revocation.* Under current law, a resident of a municipality may file a complaint with the municipal clerk alleging certain actions by a person holding an alcohol license. The municipality must hold a hearing to determine if the allegations are true and may revoke or suspend the license. A complaint may also be filed by DOR.

*Retire Licenses and Special Fee.* The motion would require all municipalities to identify all "Class B" licenses that are authorized but remain unissued as of July 1, 1997. (A "Class B" license authorizes the sale of liquor and wine for on premise consumption.) The municipality's "Class B" quota would be reduced by one-half of the number of unissued licenses. In addition, before any license that is deemed unissued but is not retired could be issued for a \$10,000.

Under current law, the annual fee for a "Class B" license is determined by the municipality and must be the same for all "Class B" licenses, except that the minimum fee must be at least \$50 and maximum fee is \$500. The minimum fee does not apply to licenses issued to bona fide clubs and lodges situated and incorporated in the state for at least six years.

*"Class B" Liquor License Quota Exception.* This motion would also create an exception to the limit placed on the number of "Class B" licenses that municipalities are allowed to issue. The exception that would be created by this motion is similar to a provision in the budget bill. The bill provision would allow a municipality to issue a "Class B" license, in excess of the quota, for any of the following establishments located in a premier resort center: (a) a restaurant with a seating capacity of at least 300 persons; (b) a hotel that has at least 100 rooms of sleeping accommodations and that has either an attached restaurant with a seating capacity of at least 150 persons or a room in which meetings attended by at least 300 persons may be held; or (c) a multipurpose facility that has a seating capacity of at least 400 persons and that is designed for activities of the public, which may include trade shows, conventions, seminars, concerts, banquets and fairs.

# 7043  
MO# \_\_\_\_\_

JENSEN	<del>Y</del>	N	A
OURADA	<del>Y</del>	N	A
HARSDORF	Y	<del>N</del>	A
ALBERS	<del>Y</del>	N	A
GARD	Y	<del>N</del>	A
KAUFERT	Y	<del>N</del>	A
LINTON	<del>Y</del>	N	A
COGGS	<del>Y</del>	N	A

BURKE	<del>Y</del>	N	A
DECKER	<del>Y</del>	N	A
GEORGE	<del>Y</del>	N	A
JAUCH	<del>Y</del>	N	A
WINEKE	<del>Y</del>	N	A
SHIBILSKI	<del>Y</del>	N	A
COWLES	Y	<del>N</del>	A
PANZER	Y	<del>N</del>	A

AVE 11 NO 5 ABS \_\_\_\_\_

SHARED REVENUE AND PROPERTY TAX RELIEF

Premier Resort Area Taxes

Motion:

Move to delete all provisions related to authorizing a municipality to establish a commission to create a premier resort center in the Wisconsin Dells area. Instead, adopt the following provisions related to creating premier resort area taxes:

Premier Resort Area. Allow the governing body of a political subdivision (defined as a city, village, town or county), by a two-thirds vote of the members of the governing body who are present when the vote is taken, to enact an ordinance or adopt a resolution declaring itself to be a premier resort area if at least 40% of the equalized assessed value of the taxable property within the political subdivision is used by tourism-related retailers.

Define tourism-related retailers as retailers classified in the standard industrial classification manual (1987 edition), published by the U.S. Office of Management and Budget under the following industry numbers:

- SIC  
CODES
- a. 5331 Variety stores;
  - b. 5399 Miscellaneous general merchandise store;
  - c. 5441 Candy, nut and confectionary stores;
  - d. 5451 Dairy product stores;
  - e. 5461 Retail bakeries;
  - f. 5541 Gasoline service stations;
  - g. 5812 Eating places;
  - h. 5813 Drinking places;
  - i. 5912 Drug stores and proprietary stores;
  - j. 5921 Liquor stores;
  - k. 5941 Sporting goods stores and bicycle shops;
  - l. 5946 Camera and photographic supply stores;
  - m. 5947 Gift, novelty and souvenir shops;
  - n. 7011 Hotels and motels;
  - o. 7032 Sporting and recreational camps;
  - p. 7033 Recreational vehicle parks and campsites;
  - q. 7948 Racing, including track operation;
  - r. 7992 Public golf courses;
  - s. 7993 Coin-operated amusement devices;
  - t. 7996 Amusement parks; and
  - u. 7999 Amusement and recreational services, not elsewhere classified.

Provide that the jurisdiction of a premier resort area is coterminous with the boundaries of the political subdivision or two or more contiguous political subdivisions that enter into an intergovernmental cooperation contract to cooperate in paying for infrastructure expenses, in addition to any other authority they have under current law intergovernmental cooperation provisions.

Premier Resort Area Taxes. Allow a municipality or a county, all of which is included in a premier resort area, to enact an ordinance to impose a tax at a rate of up to 0.5% on the gross receipts from the sale, lease or rental in the municipality or county of goods or services that are taxable under current state sales tax provisions made by businesses that are classified as listed under the definition of tourism-related retailers. The tax would also apply to the storage, use or other consumption of the taxable goods or services (a "use" tax). Provide that a receipt that the tax has been paid relieves the buyer of liability for this tax.

Provide that the proceeds from a premier resort area tax may be used only to pay for infrastructure expenses within the jurisdiction of a premier resort area. Define infrastructure expenses as the costs of purchasing, constructing or improving:

- (a) Parking lots;
- (b) Access ways;
- (d) Transportation facilities, including roads and bridges;
- (e) Sewer and water facilities;
- (f) Parks, boat ramps, beaches and other recreational facilities;
- (g) Fire fighting equipment;
- (h) Police vehicles;
- (i) Ambulances; and
- (j) Other equipment or materials dedicated to public safety or public works.

Allow a municipality or county that imposes a premier resort area tax to, by ordinance, change the rate of the tax if a new rate is 0.5% or less.

Administration. Provide that an ordinance that imposes or changes a premier resort area tax would be effective on January 1, April 1, July 1 or October 1. Require the municipality or county to deliver a certified copy of the ordinance to the Secretary of the Department of Revenue (DOR) at least 120 days before its effective date.

Allow a municipality or county that imposes a premier resort area tax to repeal the ordinance that imposes that tax. Provide that the repeal would be effective December 31 and require the municipality or county to deliver a copy of the repeal ordinance to the Secretary of DOR at least 60 days before its effective date.

Extend current law administrative provisions relating to the county sales tax to the premier resort area tax, to the extent that they would apply. DOR would retain 1.5% of the premier resort area taxes collected to cover its administration, enforcement and collection costs. Create

a new premier resort area tax continuing, program revenue appropriation and require DOR to distribute 98.5% of the taxes reported for each municipality or county that has imposed the tax, minus the retailers' discount, to the municipality or county.

MO# 1781

1 JENSEN	<del>Y</del>	N	A
OURADA	<del>Y</del>	N	A
HARSDORF	<del>Y</del>	N	A
ALBERS	<del>Y</del>	N	A
GARD	<del>Y</del>	N	A
KAUFERT	<del>Y</del>	N	A
LINTON	<del>Y</del>	N	A
COGGS	<del>Y</del>	N	A

BURKE	<del>Y</del>	N	A
DECKER	<del>Y</del>	N	A
GEORGE	<del>Y</del>	N	A
2 JAUCH	<del>Y</del>	N	A
WINEKE	<del>Y</del>	N	A
SHIBILSKI	<del>Y</del>	N	A
COWLES	Y	<del>N</del>	A
PANZER	<del>Y</del>	N	A

AYE 15 NO 1 ABS

SHARED REVENUE AND PROPERTY TAX RELIEF

Local Option Food and Beverage Tax

Motion:

Move to authorize cities to impose a tax on food and beverage retail sales that are currently subject to the state sales tax. Provide that a city may impose this tax at a rate of up to 0.25%. Require that the proceeds from this food and beverage tax may be used only to pay for facilities that are owned, operated or leased by the city and used primarily for conventions, expositions, trade shows, musical or dramatic events or other events involving educational or cultural activities.

Provide that the Department of Revenue (DOR) would administer any local food and beverage tax imposed by a city. Require DOR to distribute 97% of such taxes collected for each city to that city, subject to the same provisions and appropriation authority under current law with regard to local exposition district food and beverage taxes.

Note:

Current law authorizes a local exposition district to impose a 0.25% (0.50% with a majority vote of the board) districtwide sales tax on food and beverage sales. The City of Milwaukee has created a local exposition district and currently imposes this tax at a rate of 0.25%. In calendar year 1996, approximately \$2.7 million was collected from this tax.

MO# <u>5003</u>		BURKE	<del>Y</del>	N	A
JENSEN	Y	<del>N</del>	A		
OURADA	<del>Y</del>	N	A		
HARSDORF	Y	<del>N</del>	A		
ALBERS	Y	<del>N</del>	A		
GARD	<del>Y</del>	N	A		
KAUFERT	<del>Y</del>	N	A		
LINTON	<del>Y</del>	N	A		
COGGS	<del>Y</del>	N	A		
		BURKE	<del>Y</del>	N	A
		DECKER	Y	<del>N</del>	A
		GEORGE	Y	<del>N</del>	A
		JAUCH	<del>Y</del>	N	A
		WINEKE	<del>Y</del>	N	A
		SHIBILSKI	<del>Y</del>	N	A
		COWLES	Y	<del>N</del>	A
		PANZER	<del>Y</del>	N	A
		AYE	<u>10</u>	NO	<u>6</u> ABS

SHARED REVENUE AND PROPERTY TAX RELIEF

Annexation

Motion:

Move to prohibit cities and villages, upon annexation of property from a town, from changing the town zoning requirements on the annexed property for 10 years unless the city or village receives written approval from the town board.

In addition, prohibit cities and villages from establishing or expanding any tax incremental financing (TIF) district on land that has not been in the city or village for at least 10 years prior to the establishment or expansion of the TIF district, unless the city or village receives written approval from the town board.

Note:

Under current TIF law, not more than once during the seven years after the TIF district is created, the planning commission may adopt an amendment to a TIF project plan to modify the district's boundaries by adding territory to the district that is contiguous to the district and that is served by public works or improvements that were created as part of the district's project plan.

This motion would prohibit the establishment or expansion of a TIF district on property that has not been in the city or village for at least 10 years, unless written approval is received from the town board. In addition, this motion would prohibit cities and villages from changing the town zoning requirements on newly annexed land for 10 years, unless written approval is received from the town board.

MO# <u>7045</u>		BURKE	<del>Y</del>	N	A
		DECKER	<del>Y</del>	N	A
		GEORGE	<del>Y</del>	N	A
		JAUCH	<del>Y</del>	N	A
		WINEKE	<del>Y</del>	N	A
		SHIBILSKI	<del>Y</del>	N	A
		COWLES	<del>Y</del>	N	A
		PANZER	Y	<del>N</del>	A
JENSEN	Y	<del>N</del>	A		
OURADA	Y	<del>N</del>	A		
HARSDORF	Y	<del>N</del>	A		
1 ALBERS	<del>Y</del>	N	A		
2 GARD	<del>Y</del>	N	A		
KAUFERT	Y	<del>N</del>	A		
LINTON	Y	<del>N</del>	A		
COGGS	<del>Y</del>	N	A		
		AYE	<u>9</u>	NO	<u>7</u> ABS

SHARED REVENUE AND PROPERTY TAX RELIEF

Municipal Option Sales Tax

Motion:

Move to modify current provisions regarding municipal finances as follows:

1. Municipal Option Sales Tax. Authorize villages and cities, ~~other than the City of Milwaukee,~~ to impose a 0.5% municipal option sales tax. Extend the following current county sales tax provisions to villages and cities adopting the tax: imposition; situs; jurisdiction; reports; administration; transitional provisions; registration of motor vehicles, boats, snowmobiles, mobile homes, trailers, semitrailers, all-terrain vehicles and aircraft to villages and cities adopting the tax. Include village and city sales tax revenues in the definition of "local general purpose taxes" for purposes of calculating aidable revenues entitlements under the shared revenue program.

2. Municipal Revenue Limit. Require villages and cities imposing a municipal option sales tax to restrict the year-to-year increase in their estimated revenues to a percentage determined by formula, effective with revenues received in the year the sales tax is first imposed. Define the percentage for each village and city as the percentage change in the consumer price index plus a percentage equal to 60% of the percentage change in the municipality's equalized value due to new construction, net of any property removed or demolished, but not less than 0% nor more than 2%. Define estimated revenues as the revenues estimated to be received from the following programs or sources:

- general transportation aids;
- connecting highway aids;
- shared revenue;
- expenditure restraint;
- small municipalities shared revenue;
- payments for municipal services;
- state aid for recycling;
- property taxes, exclusive of any levy for repayment of principal and interest on long-term debt; and
- 75% of the municipal option sales tax.

3. Sales Tax Reserve Fund. Require villages and cities imposing a local option sales tax to create a sales tax reserve fund and deposit in the fund the amount by which 75% of the actual revenues from the municipal option sales tax exceed the estimated revenues. Authorize villages and cities to maintain a balance in the fund up to 5% of the municipality's sales tax

collections from the previous year. Authorize villages and cities to withdraw revenues from the fund to reduce the municipality's property tax levy and to fund budgeted expenditures when estimated sales tax revenues, as defined above, exceed actual revenues. Require villages and cities with a fund balance exceeding the 5% threshold to apply the excess as a reduction to the municipality's next property tax levy.

4. Department of Revenue Administration. Require DOR to administer the municipal option sales tax and municipal revenue limit. Modify the appropriation funding DOR's administrative costs related to the county sales tax to include costs related to the municipal option sales tax.

5. Expenditure Restraint Budget Test. Provide a temporary exclusion for municipalities adopting the municipal option sales tax from the budget test for the expenditure restraint program. Permit an increase above the amounts currently authorized which equals 25% of the estimated revenues from the municipal option sales tax. Extend the exclusion to the budget year in which municipal sales tax revenues are first received.

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 Note:

The motion would allow villages and cities, other than the City of Milwaukee, to impose a local option sales tax. The tax would be administered similarly to the current county option sales tax. Municipalities imposing the tax would be subject to a revenue limit designed to result in 75% of the sales tax proceeds being used to reduce the municipality's property tax levy. Municipalities would be required to create a sales tax reserve fund to be used to ensure the proceeds are used for tax relief and to address fluctuations in sales tax revenues. DOR would administer the tax for municipalities and impose a fee to cover its costs equal to 1.5% of collections. Also, DOR would administer the revenue limit.

*as amended*

MO# 3250

JENSEN	Y	<del>N</del>	A
OURADA	Y	<del>N</del>	A
HARSDORF	Y	<del>N</del>	A
ALBERS	Y	<del>N</del>	A
GARD	Y	<del>N</del>	A
KAUFERT	Y	<del>N</del>	A
LINTON	<del>Y</del>	N	A
COGGS	<del>Y</del>	N	A
BURKE	<del>Y</del>	N	A
DECKER	Y	<del>N</del>	A
GEORGE	Y	<del>N</del>	A
JAUCH	<del>Y</del>	<del>N</del>	A
WINEKE	<del>Y</del>	N	A
SHIBILSKI	<del>Y</del>	N	A
COWLES	Y	<del>N</del>	A
PANZER	Y	<del>N</del>	A

SHARED REVENUE AND PROPERTY TAX RELIEF

Municipal Option Sales Tax

Motion:

Move to modify current provisions regarding municipal finances as follows:

1. Municipal Option Sales Tax. Authorize villages and cities, other than the City of Milwaukee, to impose a 0.5% municipal option sales tax. Extend the following current county sales tax provisions to villages and cities adopting the tax: imposition; situs; jurisdiction; reports; administration; transitional provisions; registration of motor vehicles, boats, snowmobiles, mobile homes, trailers, semitrailers, all-terrain vehicles and aircraft. Include village and city sales tax revenues in the definition of "local general purpose taxes" for purposes of calculating aidable revenues entitlements under the shared revenue program. Restrict the tax to villages and cities with over \$100 million in commercial property value, as determined by DOR, and where commercial value as a percent of total tax base is at least 150% of the statewide average.

2. Municipal Revenue Limit. Require villages and cities imposing a municipal option sales tax to restrict the year-to-year increase in their estimated revenues to a percentage determined by formula, effective with revenues received in the year the sales tax is first imposed. Define the percentage for each village and city as the percentage change in the consumer price index plus a percentage equal to 60% of the percentage change in the municipality's equalized value due to new construction, net of any property removed or demolished, but not less than 0% nor more than 2%. Define estimated revenues as the revenues estimated to be received from the following programs or sources:

- general transportation aids;
- connecting highway aids;
- shared revenue;
- expenditure restraint;
- small municipalities shared revenue;
- payments for municipal services;
- state aid for recycling;
- property taxes, exclusive of any levy for repayment of principal and interest on long-term debt; and
- 75% of the municipal option sales tax.

3. Sales Tax Reserve Fund. Require villages and cities imposing a local option sales tax to create a sales tax reserve fund and deposit in the fund the amount by which 75% of the

actual revenues from the municipal option sales tax exceed the estimated revenues. Authorize villages and cities to maintain a balance in the fund up to 5% of the municipality's sales tax collections from the previous year. Authorize villages and cities to withdraw revenues from the fund to reduce the municipality's property tax levy and to fund budgeted expenditures when estimated sales tax revenues, as defined above, exceed actual revenues. Require villages and cities with a fund balance exceeding the 5% threshold to apply the excess as a reduction to the municipality's next property tax levy.

4. Department of Revenue Administration. Require DOR to administer the municipal option sales tax and municipal revenue limit. Modify the appropriation funding DOR's administrative costs related to the county sales tax to include costs related to the municipal option sales tax.

5. Expenditure Restraint Budget Test. Provide a temporary exclusion for municipalities adopting the municipal option sales tax from the budget test for the expenditure restraint program. Permit an increase above the amounts currently authorized which equals 25% of the estimated revenues from the municipal option sales tax. Extend the exclusion to the budget year in which municipal sales tax revenues are first received.

Note:

The motion would allow villages and cities, other than the City of Milwaukee, to impose a local option sales tax if they meet two conditions. First, the equalized value of commercial property in the municipality must exceed \$100 million. Second, commercial property value as a percent of total taxable value in the municipality must be at least 150% of the statewide average. Based on 1996 property values, 31 villages and cities meet both conditions and could impose a sales tax under this motion. The tax would be administered similarly to the current county option sales tax. Municipalities imposing the tax would be subject to a revenue limit designed to result in 75% of the sales tax proceeds being used to reduce the municipality's property tax levy. Municipalities would be required to create a sales tax reserve fund to be used to ensure the proceeds are used for tax relief and to address fluctuations in sales tax revenues. DOR would administer the tax for municipalities and impose a fee to cover its costs equal to 1.5% of collections. Also, DOR would administer the revenue limit.

MO# <u>1788</u>		BURKE	<input checked="" type="checkbox"/>	N	A			
		DECKER	<input checked="" type="checkbox"/>	<del>N</del>	A			
		GEORGE	<input checked="" type="checkbox"/>	<del>N</del>	A			
		2JAUCH	<input checked="" type="checkbox"/>	N	A			
JENSEN	<input checked="" type="checkbox"/>	<del>N</del>	A	/WINEKE	<input checked="" type="checkbox"/>	N	A	
OURADA	<input checked="" type="checkbox"/>	<del>N</del>	A	SHIBILSKI	<input checked="" type="checkbox"/>	N	A	
HARSDORF	<input checked="" type="checkbox"/>	<del>N</del>	A	COWLES	<input checked="" type="checkbox"/>	<del>N</del>	A	
ALBERS	<input checked="" type="checkbox"/>	<del>N</del>	A	PANZER	<input checked="" type="checkbox"/>	<del>N</del>	A	
GARD	<input checked="" type="checkbox"/>	<del>N</del>	A					
KAUFERT	<input checked="" type="checkbox"/>	<del>N</del>	A	AYE	<u>6</u>	NO	<u>10</u>	ABS
LINTON	<input checked="" type="checkbox"/>	N	A					
COGGS	<input checked="" type="checkbox"/>	N	A					

**SHARED REVENUE AND PROPERTY TAX RELIEF**

**Local Revenue Options**

*Bill Agency*

**LFB Summary Items for Which No Issue Papers Have Been Prepared**

Item #

Title

1  
2 Wisconsin Dells Area Premier Resort Center  
Exposition District Local Food and Beverage Tax Exemption

MO# Item #2

2 JENSEN	Y	N	A
OURADA	Y	N	A
HARSDORF	Y	N	A
ALBERS	Y	N	A
GARD	Y	N	A
KAUFERT	Y	N	A
LINTON	Y	N	A
COGGS	Y	N	A
1 BURKE	Y	N	A
DECKER	Y	N	A
GEORGE	Y	N	A
JAUCH	Y	N	A
WINEKE	Y	N	A
SHIBILSKI	Y	N	A
COWLES	Y	N	A
PANZER	Y	N	A

*NO  
VOTE  
NEEDED*

AYE \_\_\_\_\_ NO \_\_\_\_\_ ABS \_\_\_\_\_