

1999 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB133)

Received: **06/22/99**

Received By: **isagerro**

Wanted: **Soon**

Identical to LRB:

For: **Senate Democratic Caucus**

By/Representing: **Walter**

This file may be shown to any legislator: **NO**

Drafter: **isagerro**

May Contact:

Alt. Drafters:

Subject: **Gambling - miscellaneous
Gambling - racetracks**

Extra Copies: **JK**

Pre Topic:

SDC:.....Walter - Am # 2106,

Topic:

Gaming compact money attributable to converted racetracks for property tax relief

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	isagerro 06/28/99	chanaman 06/28/99	martykr 06/28/99	_____	lrb_docadmin 06/28/99		
/2	isagerro 06/28/99	chanaman 06/29/99	hhagen 06/29/99 jfrantze 06/29/99	_____ _____ _____	lrb_docadmin 06/29/99		

FE Sent For:

<END>

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/1	isagerro 06/28/99	chanaman 06/28/99	martykr 06/28/99	_____	lrb_docadmin 06/28/99		

FE Sent For:

cmu
[Signature]
6/29/99

Jb 6/29

[Signature]
6/29/99
<END>

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1?	isagerro	<i>cmm 6/28 /1</i>	<i>kn6 25</i>	<i>cmb Rjm</i>			

FE Sent For:

<END>

yes

SPC 60871

Agency: Administration - Tribal Gaming Revenue Allocations

caucus number 2106

duplicate flag:
duplicate with:

Other reference numbers:	LFB Sum #:
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: Tribal Gaming Compacts. When racetracks are converted to Indian gaming facilities, a percentage of the compact payment must be applied to property tax relief. See LRBA0406/1

other notes

drafting instructions: See above and attached
more instructions:

caucus number 2136

duplicate flag:
duplicate with:

Other reference numbers:	LFB Sum #:
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: Fort Folle Avoine. Burnett County. Provide \$100,000 in 1999-00 and \$100,000 in 2000-01 to increase educational programming and increase advertising. Money will be taken from Indian Gaming Tourism Initiative.

other notes

drafting instructions: See above and attached
more instructions:

caucus number 2137

duplicate flag:
duplicate with:

Other reference numbers: Paper 169	LFB Sum #:
FM 21	
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: Drinking water & water quality study. Increase funding by \$130,000 PR in 1999-00 to the Town of Swiss and the St. Croix Tribe for engineering design and feasibility activities related construction of wastewater treatment facilities.

other notes

drafting instructions: The \$130,000 should be taken from the Economic development Program in the Tribal Gaming Initiative. Ref FM #21. See above and attachments.
more instructions:

caucus number 2138

duplicate flag:
duplicate with:

Other reference numbers:	LFB Sum #:
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: Grants for County -Tribal law enforcement Program. Cooperative grant program between tribes and county law enforcement officials in Polk and Burnett counties with the St. Croix Tribe.

other notes

drafting instructions: See above and attached
more instructions:

CN 2106

+

ADMINISTRATION – Tribal Gaming Compacts

Property tax relief funding when racetracks are converted into a Indian gaming facilities

No fiscal impact

Language to be drafted found in LRBa0406/1, amendment to AB300 (SB114)

Motion:

If an American Indian tribe enters into a compact with the state of Wisconsin, a percentage of their compact payment must be applied towards property tax relief if the tribe acquires a racetrack and the following criteria are met:

- The racetrack is currently operating in Wisconsin
- The American Indian tribe converts the track into an Indian gaming facility or expands the track to include Indian gaming.

The percentage applied to property tax relief would be calculated by dividing the net win from the converted or expanded racetrack by the American Indian tribe's total net win.

See attached amendment for statutory language.

Attachment: LRBa0406/1

**ASSEMBLY AMENDMENT ,
TO ASSEMBLY SUBSTITUTE AMENDMENT 2,
TO 1999 ASSEMBLY BILL 300**

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 4, line 16: delete that line and substitute "under s. 20.435 (7) (kg). At
3 the end of each fiscal year, an amount equal to the sum of the amounts calculated by
4 the department of administration in the prior calendar year under s. 569.02 (5) shall
5 be transferred to the lottery fund". *for the purposes of fairland tax relief and*

6 **2.** Page 6, line 2: delete ". (g)" and substitute ". (g). (h)". *administering*

7 **3.** Page 6, line 10: delete ". (g)" and substitute ". (g). (h)". *the lottery and*

8 **4.** Page 6, line 16: delete ", (g)" and substitute ", (g). (h)". *gaming*

9 **5.** Page 13, line 10: delete ". (g)" and substitute ". (g). (h)". *credit*

10 **6.** Page 18, line 20: after that line insert:

11 *→ insert*
"SECTION 56g. 569.01 (1j) of the statutes is created to read:

160871

*Lance Walter, SDC 6/28/99

- OK to use gaming ~~revenue~~ compact \$s
~~that~~ attributable to old pari-mutuel
~~state~~ racetracks for farmland
tax credit

- this will offset the \$ ~~off~~ from lottery fund
going to ~~the~~ farmland tax credit
∴ more for property tax relief.



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0871/1
ISR:.....

cm4

SDC:.....Walker - Am # 2106, Gaming compact money attributable to converted racetracks for property tax relief

FOR 1999-01 BUDGET - NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

*Write
sum*

(B)
SECTION 586h. 20.505 (8) (hm) 19. is created to read: (9)
cs

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 387, line 25: after that line insert:

(3) "20.505 (8) (hm) 19. The amount transferred to s. 20.835 (2) (q) shall be the sum
4 of the amounts calculated by the department of administration under s. 569.02 (5)".

5 2. Page 395, line 19: after that line insert:

6 "SECTION 612t. 20.835 (2) (q) of the statutes is amended to read:

7 20.835 (2) (q) *Farmland tax relief credit.* From the lottery fund, a sum
8 sufficient to pay the aggregate claims approved under ss. 71.07 (3m) (c), 71.28 (2m)

1 (c) and 71.47 (2m) (c). All moneys transferred from the appropriation account under
2 s. 20.505 (8) (hm) 19. shall be credited to this appropriation account.”.

History: 1971 c. 125 ss. 192 to 195, 521; 1971 c. 215; 1973 c. 90, 158, 333; 1975 c. 39; 1975 c. 372 s. 41; 1975 c. 424; 1977 c. 29, 31, 313, 418, 447; 1979 c. 34 ss. 637m to 643m, 2102 (46) (d); 1979 c. 221; 1979 c. 329 s. 25 (1); 1979 c. 350 s. 27 (1); 1981 c. 1, 20, 93, 317; 1983 a. 2 ss. 1, 12; 1983 a. 27 ss. 489m, 490m, 2202 (45); 1985 a. 29, 41, 205; 1987 a. 27 ss. 473 to 474r, 476; 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 323, 328, 399, 411, 422; 1989 a. 31 ss. 551 to 557m, 564m; 1989 a. 56 s. 259; 1989 a. 336; 1991 a. 37; 1991 a. 39 ss. 250m, 653m to 659m; 1991 a. 225, 269; 1993 a. 16, 263; 1995 a. 27, 56, 209, 417; 1997 a. 27, 237.

3 **3.** Page 1402, line 19: after that line insert:

→ Insert 2-83

4 **4.** Page 1402, line 23: after that line insert:

→ Insert 2-84

(END)

**ASSEMBLY AMENDMENT ,
TO ASSEMBLY SUBSTITUTE AMENDMENT 2,
TO 1999 ASSEMBLY BILL 300**

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 4, line 16: delete that line and substitute "under s. 20.435 (7) (kg). At
3 the end of each fiscal year, an amount equal to the sum of the amounts calculated by
4 the department of administration in the prior calendar year under s. 569.02 (5) shall
5 be transferred to the lottery fund."

6 **2.** Page 6, line 2: delete ", (g)" and substitute ", (g), (h)".

7 **3.** Page 6, line 10: delete ", (g)" and substitute ", (g), (h)".

8 **4.** Page 6, line 16: delete ", (g)" and substitute ", (g), (h)".

9 **5.** Page 13, line 10: delete ", (g)" and substitute ", (g), (h)".

6. Page 18, line 20: after that line insert:

Insert 20-3

11

"SECTION ~~569~~ 569.01 (1j) of the statutes is created to read:

3025t
②

Insert 2-3 (cont)

1 569.01 (1j) "Indian gaming facility" means a facility at which Indian gaming
2 is conducted under an Indian gaming compact."

3 ~~SECTION 56i.~~ 569.01 (1m) (d) of the statutes is created to read:

4 569.01 (1m) (d) Moneys received by the state from an Indian tribe pursuant
5 to an Indian gaming compact, except moneys received as direct reimbursements to
6 the department of justice.

7 "SECTION ~~56j~~ 569.01 (4) of the statutes is created to read:

3026h 3@

8 569.01 (4) "Net win" means the amount wagered at an Indian gaming facility,
9 less the amount paid out in winnings at the Indian gaming facility.

10 SECTION ~~56k~~ 569.02 (5) of the statutes is created to read:

3026p 3@

11 569.02 (5) On March 1 annually, for each payment of Indian gaming receipts,
12 as described under s. 562.01 (1m) (d), received by the state from an Indian tribe in
13 the prior calendar year, determine the amount to be transferred under s. 20.505 (8)
14 (h) to the lottery fund by doing all of the following:

15 (a) Dividing the net win in the prior calendar year at all of the Indian tribe's
16 Indian gaming facilities at which pari-mutuel racing is conducted and at which
17 pari-mutuel racing under ch. 562 was conducted on the effective date of this
18 paragraph [revisor inserts date], by the net win in the prior calendar year at all
19 of the Indian tribe's Indian gaming facilities.

20 (b) Multiplying the number calculated under par. (a) by the amount of Indian
21 gaming receipts, as described under s. 569.01 (1m) (d), received by the state from the
22 Indian tribe in the prior calendar year."

Insert 2-A

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb0871/1dn
ISR:.....

CMY

June 28, 1999

Lance Walter:

As we discussed, a court may find that using Indian gaming compact money for property tax relief violates section 1 of article VIII of the Wisconsin Constitution. Thus, this amendment requires that the portion of the Indian gaming compact money attributable to converted racetracks be applied towards the farmland tax relief credit. OK?

Please review this amendment carefully to make sure it achieves your intent. If you have any questions or comments, please feel free to contact me.

Ivy G. Sager-Rosenthal
Legislative Attorney
Phone: (608) 261-4455
E-mail: Ivy.Sager-Rosenthal@legis.state.wi.us

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FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0871/1dn

ISR:cmh:km

June 28, 1999

Lance Walter:

As we discussed, a court may find that using Indian gaming compact money for property tax relief violates section 1 of article VIII of the Wisconsin Constitution. Thus, this amendment requires that the portion of the Indian gaming compact money attributable to converted racetracks be applied towards the farmland tax relief credit. OK?

Please review this amendment carefully to make sure it achieves your intent. If you have any questions or comments, please feel free to contact me.

Ivy G. Sager-Rosenthal
Legislative Attorney
Phone: (608) 261-4455
E-mail: Ivy.Sager-Rosenthal@legis.state.wi.us



SDC:.....Walter - Am # 2106, Gaming compact money attributable to converted racetracks for property tax relief

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

NOTE

1 At the locations indicated, amend the substitute amendment as follows:

→ Insert 1-1

2 1. Page 387, line 25: after that line insert:

3 "SECTION 586h. 20.505 (8) (hm) 19. of the statutes is created to read:

4 20.505 (8) (hm) 19. The amount transferred to s. 20.835 (2) (q) shall be the sum

5 of the amounts calculated by the department of administration under s. 569.02 (5)."

→ Insert 1-5

6 2. Page 395, line 19: after that line insert:

7 "SECTION 612t. 20.835 (2) (q) of the statutes is amended to read:

8 20.835 (2) (q) *Farmland tax relief credit*. From the lottery fund, a sum

9 sufficient to pay the aggregate claims approved under ss. 71.07 (3m) (c), 71.28 (2m)

(2)(ka)

(ka)

Insert 1-1

1. Page 265, line 6: after that line insert:

SCHED →

“(ka) Farmland tax relief credit;

Indian gaming receipts

PR-S

C

-0-

-0-”.

2. Page 395, line 13: after that line insert:

“SECTION 612g. 20.835 (2) (ka) of the statutes is created to read:

20.835 (2) (ka) Farmland tax relief credit; Indian gaming receipts. All moneys transferred from the appropriation account under s. 20.505 (8) (hm) 19. to pay the aggregate claims approved under ss. 71.07 (3m) (c), 71.28 (2m) (c) and 71.47 (2m) (c).”.

INSERT
L-5

Insert 2-2

3. Page 899, line 7: after that line insert:

→ Insert A

(B)
cs
“SECTION 1710h. 71.07 (3m) (b) l. a. of the statutes is amended to read:

to the extent that these claims are not paid under par. (Ka)

1

(c) and 71.47 (2m) (c). ~~All moneys transferred from the appropriation account under~~

2

~~s. 20.505 (8) (hm) 19. shall be credited to this appropriation account.~~ *stays*

Insert 2-2

3

3. Page 1402, line 19: after that line insert:

4

"SECTION 3025t. 569.01 (1j) of the statutes is created to read:

5

569.01 (1j) "Indian gaming facility" means a facility at which Indian gaming

6

is conducted under an Indian gaming compact."

7

4. Page 1402, line 23: after that line insert:

8

"SECTION 3026h. 569.01 (4) of the statutes is created to read:

9

569.01 (4) "Net win" means the amount wagered at an Indian gaming facility,

10

less the amount paid out in winnings at the Indian gaming facility.

11

SECTION 3026p. 569.02 (5) of the statutes is created to read:

12

569.02 (5) On March 1 annually, for each payment of Indian gaming receipts,

13

as described under s. ^{569 ✓}~~569~~.01 (1m) (d), received by the state from an Indian tribe in

14

the prior calendar year, determine the amount to be transferred under s. 20.505 (8)

15

(hm)
~~(b)~~ to the lottery fund by doing all of the following:

16

(a) Dividing the net win in the prior calendar year at all of the Indian tribe's

17

Indian gaming facilities at which pari-mutuel racing is conducted and at which

18

pari-mutuel racing under ch. 562 was conducted on the effective date of this

19

paragraph [revisor inserts date], by the net win in the prior calendar year at all

20

of the Indian tribe's Indian gaming facilities.

21

(b) Multiplying the number calculated under par. (a) by the amount of Indian

22

gaming receipts, as described under s. 569.01 (1m) (d), received by the state from the

23

Indian tribe in the prior calendar year."

24

(END)



More
INSERTS

ARC:.....Kratochwill - Tax #8. Only lottery prizes and tax relief to homeowners to be paid from lottery and gaming proceeds

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 219, line 13: after that line insert:

3 "(fm) Gaming law enforcement GPR A 226,000 226,700".

4 2. Page 221, line 5: decrease the dollar amount for fiscal year 1999-00 by
5 \$226,000 and decrease the dollar amount for fiscal year 2000-01 by \$226,700 to
6 decrease the number of authorized FTE positions by 2.75 SEG positions and for the
7 purpose of reducing funding for gaming enforcement.

8 3. Page 253, line 13: after that line insert:

9 "(am) Lottery credit administration GPR A 43,300 33,500".



1 **4.** Page 254, line 7: decrease the dollar amount for fiscal year 1999–00 by
2 \$43,300 and decrease the dollar amount for fiscal year 2000–01 by \$33,500 for the
3 purpose of reducing funding for lottery credit administration.

4 **5.** Page 255, line 8: after that line insert:

5	“(a) General program operations	GPR	A	21,095,800	21,095,800
6	(b) Retailer compensation	GPR	S	-0-	-0-
7	(c) Vendor fees	GPR	S	-0-	-0-”.

8 **6.** Page 255, line 9: decrease the dollar amount for fiscal year 1999–00 by
9 \$21,095,800 and decrease the dollar amount for fiscal year 2000–01 by \$21,095,800
10 to decrease the authorized FTE positions by 110.5 SEG positions and for the purpose
11 of decreasing the funding for general program operations for the lottery.

12 **7.** Page 265, line 3: after that line insert:

13	“(dn) Farmland tax relief credit	GPR	S	-0-	-0-”.
----	----------------------------------	-----	---	-----	-------

14 **8.** Page 366, line 3: after that line insert:

15 “SECTION 481d. 20.455 (2) (fm) of the statutes is created to read:

16 20.455 (2) (fm) *Gaming law enforcement.* The amounts in the schedule for the
17 performance of the department’s gaming law enforcement responsibilities as
18 specified in s. 165.70 (3m). No moneys may be encumbered or expended from this
19 appropriation account after the day of publication of the 2001–03 biennial budget
20 act.”.

21 **9.** Page 367, line 25: after that line insert:

22 “SECTION 490g. 20.455 (2) (r) of the statutes is amended to read:

1 20.455 (2) (r) *Gaming law enforcement; lottery revenues*. From the lottery fund,
2 the amounts in the schedule for the performance of the department's gaming law
3 enforcement responsibilities as specified in s. 165.70 (3m). No moneys may be
4 encumbered or expended from this appropriation account during the 1999-2001
5 fiscal biennium”.

6 **10.** Page 391, line 20: after that line insert:

7 “SECTION 595g. 20.566 (2) (am) of the statutes is created to read:

8 20.566 (2) (am) *Lottery credit administration*. The amounts in the schedule for
9 the administration of the lottery credit. No moneys may be encumbered or expended
10 from this appropriation account after the day of publication of the 2001-03 biennial
11 budget act.

12 SECTION 595m. 20.566 (2) (r) of the statutes is amended to read:

13 20.566 (2) (r) *Lottery credit administration*. From the lottery fund, the
14 amounts in the schedule for the administration of the lottery credit. No moneys may
15 be encumbered or expended from this appropriation account during the 1999-2001
16 fiscal year biennium”.

17 **11.** Page 391, line 25: after that line insert:

18 “SECTION 596q. 20.566 (8) (a) of the statutes is created to read:

19 20.566 (8) (a) *General program operations*. The amounts in the schedule for
20 general program operations under ch. 565. No moneys may be encumbered or
21 expended from this appropriation account after the day of publication of the 2001-03
22 biennial budget act.

23 SECTION 596r. 20.566 (8) (b) of the statutes is created to read:

1 20.566 (8) (b) *Retailer compensation*. A sum sufficient to pay compensation to
2 retailers under s. 565.10 (14) (b). No moneys may be encumbered or expended from
3 this appropriation account after the day of publication of the 2001–03 biennial
4 budget act.

5 **SECTION 596s.** 20.566 (8) (c) of the statutes is created to read:

6 20.566 (8) (c) *Vendor fees*. A sum sufficient to pay vendors for on–line and
7 instant ticket services and supplies provided by the vendors under contract under
8 s. 565.25 (2) (a). No moneys may be encumbered or expended from this appropriation
9 account after the day of publication of the 2001–03 biennial budget act.”.

10 **12.** Page 392, line 6: delete “(kg).” and substitute “(kg). No moneys may be
11 encumbered or expended from this appropriation account during the 1999–2001
12 fiscal biennium.”.

13 **13.** Page 392, line 6: after that line insert:

14 “**SECTION 597c.** 20.566 (8) (r) of the statutes is amended to read:

15 20.566 (8) (r) *Retailer compensation*. From the lottery fund, a sum sufficient
16 to pay compensation to retailers under s. 565.10 (14) (b). No moneys may be
17 encumbered or expended from this appropriation account during the 1999–2001
18 fiscal biennium.

19 **SECTION 597f.** 20.566 (8) (v) of the statutes is amended to read:

20 20.566 (8) (v) *Vendor fees*. From the lottery fund, a sum sufficient to pay
21 vendors for on–line and instant ticket services and supplies provided by the vendors
22 under contract under s. 565.25 (2) (a). No moneys may be encumbered or expended
23 from this appropriation account during the 1999–2001 fiscal biennium.”.

24 **14.** Page 395, line 4: after that line insert:

1 **“SECTION 606t.** 20.835 (2) (dn) of the statutes is created to read:

2 20.835 (2) (dn) *Farmland tax relief credit.* A sum sufficient to pay the aggregate
3 claims approved under ss. 71.07 (3m) (c), 71.28 (2m) (c) and 71.47 (2m) (c). No moneys
4 may be encumbered or expended from this appropriation after the day of publication
5 of the 2001–03 biennial budget act.”.

6 **15.** Page 395, line 19: after that line insert:

7 **“SECTION 612p.** 20.835 (2) (q) of the statutes is amended to read:

8 20.835 (2) (q) *Farmland tax relief credit.* From the lottery fund, a sum
9 sufficient to pay the aggregate claims approved under ss. 71.07 (3m) (c), 71.28 (2m)
10 (c) and 71.47 (2m) (c). No moneys may be encumbered or expended from this
11 appropriation account during the 1999–2001 fiscal biennium.”.

12 **16.** Page 470, line 14: after that line insert:

13 **“SECTION 717xa.** 25.75 (1) (b) of the statutes is amended to read:

14 25.75 (1) (b) “Gross lottery revenues” means gross revenues from the sale of
15 lottery tickets and lottery shares under ch. 565 and revenues from the imposition of
16 fees, if any, under s. 565.10 (8) ~~and includes compensation, including bonuses, if any,~~
17 ~~paid to retailers under s. 565.10 (14), regardless of whether the compensation is~~
18 ~~deducted by the retailer prior to transmitting lottery ticket and lottery share~~
19 ~~revenues to the commission.~~

20 **SECTION 717xb.** 25.75 (1) (b) of the statutes, as affected by 1999 Wisconsin Act

21 (this act), is repealed and recreated to read:

22 25.75 (1) (b) “Gross lottery revenues” means gross revenues from the sale of
23 lottery tickets and lottery shares under ch. 565 and revenues from the imposition of
24 fees, if any, under s. 565.10 (8) and includes compensation, including bonuses, if any,

1 paid to retailers under s. 565.10 (14), regardless of whether the compensation is
2 deducted by the retailer prior to transmitting lottery ticket and lottery share
3 revenues to the commission.

4 **SECTION 717xf.** 25.75 (1) (c) 3. of the statutes is repealed.

5 **SECTION 717xg.** 25.75 (1) (c) 3. of the statutes is created to read:

6 25.75 (1) (c) 3. Amounts for other expenses including compensation paid to
7 retailers under s. 565.10 (14) and amounts paid to vendors for on-line services and
8 supplies provided by the vendors under contract under s. 565.25 (2) (a).

9 **SECTION 717xi.** 25.75 (3) (b) of the statutes is repealed.

10 **SECTION 717xj.** 25.75 (3) (b) of the statutes is created to read:

11 25.75 (3) (b) *Expenses.* No more than an amount equal to 10% of gross lottery
12 revenues for each year may be expended to pay the expenses for the operation and
13 administration of the lottery, except that expenses for the operation and
14 administration of the lottery may exceed 10% of gross lottery revenues if so approved
15 by the joint committee on finance under s. 13.10. In computing expenses subject to
16 the 10% limitation under this paragraph:

17 1. Compensation paid to retailers under s. 565.10 (14) shall not be included.

18 2. Capital expenditures may be amortized.

19 3. Payments to vendors for on-line services and supplies provided by the
20 vendors under contract under s. 565.25 (2) (a) shall be included.

21 4. Moneys appropriated from the lottery fund under s. 20.455 (2) (r) shall not
22 be included.

23 **SECTION 717yn.** 25.75 (3) (e) of the statutes is repealed.

24 **SECTION 717yo.** 25.75 (3) (e) of the statutes is created to read:

Insert A begins on this page

1 25.75 (3) (e) From the appropriation under s. 20.566 (2) (r), lottery proceeds
2 shall be used to offset department of revenue expenses in administering the lottery
3 credit."

4 **17.** Page 849, line 7: after that line insert:

5 "SECTION 1710db. 71.07 (3m) (b) 1. a. of the statutes is amended to read:

6 71.07 (3m) (b) 1. a. Subject to the limitations provided in this subsection and
7 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
8 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
9 claim exceeds the income taxes otherwise due on the claimant's income or if there are
10 no Wisconsin income taxes due on the claimant's income, the amount of the claim not
11 used as an offset against income taxes shall be certified to the department of
12 administration for payment to the claimant by check, share draft or other draft paid
13 from the appropriation under s. 20.835 (2) (q) (dn).

14 SECTION 1710dc. 71.07 (3m) (b) 1. a. of the statutes, as affected by 1999
15 Wisconsin Act ... (this act), is repealed and recreated to read:

16 (9) 71.07 (3m) (b) 1. a. Subject to the limitations provided in this subsection and
17 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
18 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
19 claim exceeds the income taxes otherwise due on the claimant's income or if there are
20 no Wisconsin income taxes due on the claimant's income, the amount of the claim not
21 used as an offset against income taxes shall be certified to the department of
22 administration for payment to the claimant by check, share draft or other draft paid
23 from the ^{strike} ~~appropriation~~ ^{appropriations} under s. 20.835 (2) (q)."
24

18. Page 913, line 7: after that line insert:

Insert A

(Ka) and

Insert A (cont)

1 "SECTION 1744bd. 71.28 (2m) (b) 1. a. of the statutes is amended to read:
 2 71.28 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
 3 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income or
 4 franchise taxes otherwise due, the amount derived under par. (c). If the allowable
 5 amount of claim exceeds the income or franchise taxes otherwise due on or measured
 6 by the claimant's income or if there are no Wisconsin income or franchise taxes due
 7 on or measured by the claimant's income, the amount of the claim not used as an
 8 offset against income or franchise taxes shall be certified to the department of
 9 administration for payment to the claimant by check, share draft or other draft paid
 10 from the appropriation under s. 20.835 (2) (q) (dn).

11 SECTION 1744be. 71.28 (2m) (b) 1. a. of the statutes, as affected by 1999
 12 Wisconsin Act (this act), is repealed and recreated to read:

13 71.28 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
 14 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
 15 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
 16 claim exceeds the income taxes otherwise due on the claimant's income or if there are
 17 no Wisconsin income taxes due on the claimant's income, the amount of the claim not
 18 used as an offset against income taxes shall be certified to the department of
 19 administration for payment to the claimant by check, share draft or other draft paid
 20 from the ~~appropriation~~ ^{appropriations} under s. 20.835 (2) (q)."

21 19. Page 943, line 22: after that line insert:

22 "SECTION 1757bd. 71.47 (2m) (b) 1. a. of the statutes is amended to read:
 23 71.47 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
 24 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income or

25 ^(c) SECTION 1744be. 71.28 (2m) (b) 1. a. of the statutes is
 amended to read:

(Ka) and

stays/stet
(sorry!)

call
quotes

Insert A (cont)

1 franchise taxes otherwise due, the amount derived under par. (c). If the allowable
2 amount of claim exceeds the income or franchise taxes otherwise due on or measured
3 by the claimant's income or if there are no Wisconsin income or franchise taxes due
4 on or measured by the claimant's income, the amount of the claim not used as an
5 offset against income or franchise taxes shall be certified to the department of
6 administration for payment to the claimant by check, share draft or other draft paid
7 from the appropriation under s. 20.835 (2) (q) (dn).

8 ~~SECTION 1757be. 71.47 (2m) (b) 1. a. of the statutes, as affected by 1999~~

9 Wisconsin Act ... (this act), is repealed and recreated to read:
"SECTION 1757be. 71.47 (2m) (b) 1. a. of the statutes is amended to read:

10 ^{CS} 71.47 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
11 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
12 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
13 claim exceeds the income taxes otherwise due on the claimant's income or if there are
14 no Wisconsin income taxes due on the claimant's income, the amount of the claim not
15 used as an offset against income taxes shall be certified to the department of
16 administration for payment to the claimant by check, share draft or other draft paid
17 from the ~~appropriation~~ ^{appropriations} under s. 20.835 (2) (q)."

18 ~~20. Page 958, line 14; after that line insert:~~

19 ~~"SECTION 1818Lb. 79.10 (11) (b) of the statutes is amended to read:~~

20 ~~79.10 (11) (b) Before October 16, the department of administration shall~~
21 ~~determine the total funds available for distribution under the lottery credit in the~~
22 ~~following year and shall inform the joint committee on finance of that total. Total~~
23 ~~funds available for distribution shall be all existing and projected lottery proceeds~~
24 ~~and interest for the fiscal year of the distribution, less the amount estimated to be~~

(Ka) and
END OF INSERT

1 ~~expended under ss. 20.455 (2) (r), 20.566 (2) (r) and 20.835 (2) (q) and less the~~
2 ~~required reserve under s. 20.003 (5). The joint committee on finance may revise the~~
3 ~~total amount to be distributed if it does so at a meeting that takes place before~~
4 ~~November 1. If the joint committee on finance does not schedule a meeting to take~~
5 ~~place before November 1, the total determined by the department of administration~~
6 ~~shall be the total amount estimated to be distributed under the lottery credit in the~~
7 ~~following year.~~

8 **SECTION 1818Lb.** 79.10 (11) (b) of the statutes, as affected by 1999 Wisconsin
9 Act (this act), is repealed and recreated to read:

10 79.10 (11) (b) Before October 16, the department of administration shall
11 determine the total funds available for distribution under the lottery credit in the
12 following year and shall inform the joint committee on finance of that total. Total
13 funds available for distribution shall be all existing and projected lottery proceeds
14 and interest for the fiscal year of the distribution, less the amount estimated to be
15 expended under ss. 20.455 (2) (r), 20.566 (2) (r) and 20.835 (2) (q) and less the
16 required reserve under s. 20.003 (5). The joint committee on finance may revise the
17 total amount to be distributed if it does so at a meeting that takes place before
18 November 1. If the joint committee on finance does not schedule a meeting to take
19 place before November 1, the total determined by the department of administration
20 shall be the total amount estimated to be distributed under the lottery credit in the
21 following year.”.

22 **21.** Page 1402, line 19: after that line insert:

23 **“SECTION 3025w.** 565.45 of the statutes is amended to read:

1 **565.45 Report on expense limitation.** Before January 1, 1992 ~~2002~~, and
 2 every 2 years thereafter, the department shall submit a report to the chief clerk of
 3 each house of the legislature, for distribution to the legislature under s. 13.172 (2),
 4 on the effects on the operation of the lottery of the 10% expense limitation under s.
 5 25.75 (3) (b).".

6 **22.** Page 1527, line 15: after that line insert:

7 “(2e) GAMING LAW ENFORCEMENT POSITION AUTHORIZATION. The authorized FTE
 8 positions for the department of justice are increased by 2.75 GPR positions to be
 9 funded from the appropriation under section 20.455 (2) (fm) of the statutes, as
 10 created by this act, for the purpose of gaming law enforcement.”.

11 **23.** Page 1545, line 18: after that line insert:

12 “(3e) LOTTERY GENERAL PROGRAM OPERATIONS POSITION AUTHORIZATION. The
 13 authorized FTE positions for the department of revenue are increased by 110.5 GPR
 14 positions to be funded from the appropriation under section 20.566 (8) (a) of the
 15 statutes, as created by this act, for the purpose of conducting general program
 16 operations for the lottery.”.

17 **24.** Page 1600, line 20: after that line insert:

18 “(24e) LOTTERY FUND. The repeal and recreation of sections 25.75 (1) (b), 71.07
 19 (3m) (b) 1. a., 71.28 (2m) (b) 1. a., 71.47 (2m) (b) 1. a. and 79.10 (11) (b) of the statutes
 20 and the creation of section 25.75 (1) (c) 3. and (3) (b) and (e) of the statutes take effect
 21 on the effective date of the 2001–03 biennial budget act.”.

22 (END)

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb0871/2dn
ISR:.....

June 28, 1999

cmf

This redraft corrects a technical error. If you have any questions, please feel free to contact me.

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DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0871/2dn
ISR:cmh:jf

June 28, 1999

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State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0871/2
ISR:cmh:jf

SDC:.....Walter - Am #2106, Gaming compact money attributable to converted racetracks for property tax relief

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 265, line 6: after that line insert:

3 “(ka) Farmland tax relief credit;

4 Indian gaming receipts PR-S C -0- -0-”.

5 **2.** Page 387, line 25: after that line insert:

6 “SECTION 586h. 20.505 (8) (hm) 19. of the statutes is created to read:

7 20.505 (8) (hm) 19. The amount transferred to s. 20.835 (2) (ka) shall be the sum
8 of the amounts calculated by the department of administration under s. 569.02 (5).”.

9 **3.** Page 395, line 13: after that line insert:

1 **“SECTION 612g.** 20.835 (2) (ka) of the statutes is created to read:

2 20.835 (2) (ka) *Farmland tax relief credit; Indian gaming receipts.* All moneys
3 transferred from the appropriation account under s. 20.505 (8) (hm) 19. to pay the
4 aggregate claims approved under ss. 71.07 (3m) (c), 71.28 (2m) (c) and 71.47 (2m)
5 (c).”.

6 **4.** Page 395, line 19: after that line insert:

7 **“SECTION 612t.** 20.835 (2) (q) of the statutes is amended to read:

8 20.835 (2) (q) *Farmland tax relief credit.* From the lottery fund, a sum
9 sufficient to pay the aggregate claims approved under ss. 71.07 (3m) (c), 71.28 (2m)
10 (c) and 71.47 (2m) (c), to the extent that these claims are not paid under par. (ka).”.

11 **5.** Page 849, line 7: after that line insert:

12 **“SECTION 1710h.** 71.07 (3m) (b) 1. a. of the statutes is amended to read:

13 71.07 (3m) (b) 1. a. Subject to the limitations provided in this subsection and
14 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
15 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
16 claim exceeds the income taxes otherwise due on the claimant’s income or if there are
17 no Wisconsin income taxes due on the claimant’s income, the amount of the claim not
18 used as an offset against income taxes shall be certified to the department of
19 administration for payment to the claimant by check, share draft or other draft paid
20 from the ~~appropriation~~ appropriations under s. 20.835 (2) (ka) and (q).”.

21 **6.** Page 913, line 7: after that line insert:

22 **“SECTION 1744be.** 71.28 (2m) (b) 1. a. of the statutes is amended to read:

23 71.28 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
24 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income

1 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
2 claim exceeds the income taxes otherwise due on the claimant's income or if there are
3 no Wisconsin income taxes due on the claimant's income, the amount of the claim not
4 used as an offset against income taxes shall be certified to the department of
5 administration for payment to the claimant by check, share draft or other draft paid
6 from the ~~appropriation~~ appropriations under s. 20.835 (2) (ka) and (q).”.

7 **7.** Page 943, line 22: after that line insert:

8 **“SECTION 1757be.** 71.47 (2m) (b) 1. a. of the statutes is amended to read:

9 71.47 (2m) (b) 1. a. Subject to the limitations provided in this subsection and
10 s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin income
11 taxes otherwise due, the amount derived under par. (c). If the allowable amount of
12 claim exceeds the income taxes otherwise due on the claimant's income or if there are
13 no Wisconsin income taxes due on the claimant's income, the amount of the claim not
14 used as an offset against income taxes shall be certified to the department of
15 administration for payment to the claimant by check, share draft or other draft paid
16 from the ~~appropriation~~ appropriations under s. 20.835 (2) (ka) and (q).”.

17 **8.** Page 1402, line 19: after that line insert:

18 **“SECTION 3025t.** 569.01 (1j) of the statutes is created to read:

19 569.01 (1j) “Indian gaming facility” means a facility at which Indian gaming
20 is conducted under an Indian gaming compact.”.

21 **9.** Page 1402, line 23: after that line insert:

22 **“SECTION 3026h.** 569.01 (4) of the statutes is created to read:

23 569.01 (4) “Net win” means the amount wagered at an Indian gaming facility,
24 less the amount paid out in winnings at the Indian gaming facility.

