

**SENATE SUBSTITUTE AMENDMENT 1,  
TO 1999 ASSEMBLY BILL 892**

1     **AN ACT** *to renumber* 66.066 (5) and 77.707; *to renumber and amend* 70.11  
2           (36); *to amend* 13.94 (4) (a) 1., 13.94 (10), 16.70 (14), 18.03 (5s), 19.59 (1) (a),  
3           19.59 (1) (g) 1. a., 20.536 (1) (k), 20.566 (1) (hp), 24.61 (2) (a) (title), 24.61 (2) (a)  
4           3., 24.61 (2) (b), 24.62 (1), 25.17 (1) (zm), 25.50 (1) (d), 32.02 (1), 66.04 (2) (a)  
5           (intro.), 66.066 (1) (a), 66.066 (1) (c), 66.067, 66.30 (1) (a), 71.26 (1) (bm), 71.26  
6           (1m) (g), 71.36 (1m), 71.45 (1t) (g), 77.705 (title), 77.71, 77.76 (3m), 77.76 (4),  
7           103.49 (3) (ar), 109.09 (1), 111.322 (2m) (c), 227.01 (13) (t), 341.14 (6r) (b) 1.,  
8           341.14 (6r) (b) 3., 341.14 (6r) (e), 341.14 (6r) (fm) 7., 779.14 (1m) (d) 2. b., 779.14  
9           (1m) (d) 3. and 946.15; *to repeal and recreate* 341.14 (6r) (c); and *to create*  
10           20.395 (1) (ig), 20.395 (5) (cL), 20.566 (1) (ge), 20.835 (4) (ge), 20.867 (5), 24.61  
11           (2) (a) 8., 24.61 (2) (c), 25.16 (8), 25.17 (1) (ah), 25.17 (1) (ax), 25.17 (1) (kd), 25.17  
12           (1) (xLm), 25.17 (3) (b) 11., 25.40 (1) (a) 20., 66.04 (2) (a) 3q., 66.066 (5) (b), 70.11  
13           (36) (b), 71.05 (1) (c) 5., 71.10 (5e), 77.54 (45), 77.706, 77.707 (2), 77.76 (3p),

1 85.605, 219.09 (1) (d), subchapter IV of chapter 229 [precedes 229.820], 341.14  
2 (6r) (b) 8., 341.14 (6r) (f) 55., 341.14 (6r) (h) and 779.14 (4) of the statutes;  
3 **relating to:** creating a local professional football stadium district; giving a  
4 local professional football stadium district the authority to issue bonds and  
5 granting income tax exemptions for interest income on bonds issued by the  
6 district; creating an individual income tax checkoff for debt service payments  
7 for bonds related to a local professional football stadium district; creating goals  
8 for the participation of minority and women’s business in contracts related to  
9 the construction or renovation of football stadium facilities; making a state  
10 moral obligation pledge with respect to bonds issued by a local professional  
11 football stadium district; giving a local professional football stadium district  
12 the authority to impose a sales tax and a use tax; creating an income and  
13 franchise tax exemption for a local professional football stadium district; the  
14 property tax exemption for a professional football stadium; requiring a  
15 professional football team or a related party that enters into a contract with a  
16 local professional football stadium district that requires the team or related  
17 party to acquire and construct or renovate football stadium facilities to comply  
18 with the prevailing wage law; special distinguishing registration plates  
19 associated with certain professional football teams; deposits to funds for the  
20 operation and maintenance of a home stadium to be used by a professional  
21 football team; the investment authority of the board of commissioners of public  
22 lands and the investment board; the sale of engraved tiles or bricks sold by a  
23 professional football team; and making appropriations.

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

1           **SECTION 1.** 13.94 (4) (a) 1. of the statutes, as affected by 1999 Wisconsin Act 9,  
2 is amended to read:

3           13.94 **(4)** (a) 1. Every state department, board, examining board, affiliated  
4 credentialing board, commission, independent agency, council or office in the  
5 executive branch of state government; all bodies created by the legislature in the  
6 legislative or judicial branch of state government; any public body corporate and  
7 politic created by the legislature including specifically a professional baseball park  
8 district, a local professional football stadium district and a family care district  
9 created under s. 46.2895; every Wisconsin works agency under subch. III of ch. 49;  
10 every provider of medical assistance under subch. IV of ch. 49; technical college  
11 district boards; development zones designated under s. 560.71; every county  
12 department under s. 51.42 or 51.437; every nonprofit corporation or cooperative to  
13 which moneys are specifically appropriated by state law; and every corporation,  
14 institution, association or other organization which receives more than 50% of its  
15 annual budget from appropriations made by state law, including subgrantee or  
16 subcontractor recipients of such funds.

17           **SECTION 2.** 13.94 (10) of the statutes is amended to read:

18           13.94 **(10)** FINANCIAL STATUS OF LOCAL ~~CERTAIN~~ PROFESSIONAL BASEBALL-PARK  
19 SPORTS DISTRICTS. As promptly as possible following the end of each state fiscal  
20 biennium in which there are outstanding bonds or notes issued by a local  
21 professional baseball park district created under subch. III of ch. 229 that are subject  
22 to s. 229.74 (7) or by a local professional football stadium district created under  
23 subch. IV of ch. 229 that are subject to s. 229.830 (7), the legislative audit bureau  
24 shall submit a report to the cochairpersons of the joint committee on finance  
25 concerning the financial status of that district.

1           **SECTION 3.** 16.70 (14) of the statutes is amended to read:

2           16.70 (14) “State” does not include a district created under subch. II or, III or  
3           IV of ch. 229.

4           **SECTION 4.** 18.03 (5s) of the statutes is amended to read:

5           18.03 (5s) Upon the request of a local professional baseball park district  
6           created under subch. III of ch. 229 or a local professional football stadium district  
7           created under subch. IV of ch. 229, the commission may serve as financial consultant  
8           to assist and coordinate the issuance of the bonds of a district.

9           **SECTION 5.** 19.59 (1) (a) of the statutes is amended to read:

10           19.59 (1) (a) No local public official may use his or her public position or office  
11           to obtain financial gain or anything of substantial value for the private benefit of  
12           himself or herself or his or her immediate family, or for an organization with which  
13           he or she is associated. A violation of this paragraph includes the acceptance of free  
14           or discounted admissions to a professional baseball or football game by a member of  
15           the district board of a local professional baseball park district created under subch.  
16           III of ch. 229 or a local professional football stadium district created under subch. IV  
17           of ch. 229. This paragraph does not prohibit a local public official from using the title  
18           or prestige of his or her office to obtain campaign contributions that are permitted  
19           and reported as required by ch. 11.

20           **SECTION 6.** 19.59 (1) (g) 1. a. of the statutes is amended to read:

21           19.59 (1) (g) 1. a. “District” means a local professional baseball park district  
22           created under subch. III of ch. 229 or a local professional football stadium district  
23           created under subch. IV of ch. 229.

24           **SECTION 7.** 20.005 (3) (schedule) of the statutes: at the appropriate place, insert  
25           the following amounts for the purposes indicated:

1 **1999-00**      **2000-01**

2 **20.566 Revenue, department of**

3 (1) COLLECTION OF TAXES

4 (ge) Administration of local profes-  
5 sional football stadium district

6 taxes PR A -0- -0-

7 **SECTION 8.** 20.395 (1) (ig) of the statutes is created to read:

8 20.395 (1) (ig) *Professional football stadium maintenance and operating costs,*  
9 *state funds.* From the general fund, all moneys received under s. 341.14 (6r) (b) 8.  
10 b., for the purposes of making deposits to funds established by professional football  
11 stadium districts under s. 85.605.

12 **SECTION 9.** 20.395 (5) (cL) of the statutes is created to read:

13 20.395 (5) (cL) *Licensing fees, state funds.* From the general fund, all moneys  
14 received under s. 341.14 (6r) (b) 8. a. for the purpose of making payments of licensing  
15 fees under s. 341.14 (6r) (h).

16 **SECTION 10.** 20.536 (1) (k) of the statutes, as affected by 1999 Wisconsin Act  
17 9, is amended to read:

18 20.536 (1) (k) *General program operations.* All moneys received from  
19 assessments made under s. 25.187 (2) and from charges made under ss. 24.62 (1),  
20 25.16 (8) and 25.17 (9) for the purpose of conducting general program operations.

21 **SECTION 11.** 20.566 (1) (ge) of the statutes is created to read:

22 20.566 (1) (ge) *Administration of local professional football stadium district*  
23 *taxes.* From the moneys transferred from the appropriation account under s. 20.835  
24 (4) (ge), the amounts in the schedule for administering the special district taxes

1 imposed under s. 77.706 by a local professional football stadium district created  
2 under subch. IV of ch. 229.

3 **SECTION 12.** 20.566 (1) (hp) of the statutes, as affected by 1999 Wisconsin Act  
4 9, is amended to read:

5 20.566 (1) (hp) *Administration of endangered resources; professional football*  
6 *district voluntary payments.* The amounts in the schedule for the payment of all  
7 administrative costs, including data processing costs, incurred in administering ss.  
8 71.10 (5) and (5e) and 71.30 (10). All moneys certified under ss. 71.10 (5) (h) 1. and  
9 71.30 (10) (h) 1. and the moneys specified for deposit in this appropriation under s.  
10 71.10 (5e) (h) 4. shall be credited to this appropriation.

11 **SECTION 13.** 20.835 (4) (ge) of the statutes is created to read:

12 20.835 (4) (ge) *Local professional football stadium district taxes.* All moneys  
13 received from the taxes imposed under s. 77.706, for the purpose of distribution to  
14 the special districts that adopt a resolution imposing taxes under subch. V of ch. 77,  
15 and for the purpose of financing a local professional football stadium district, except  
16 that, of those tax revenues collected under subch. V of ch. 77, 1.5% shall be credited  
17 to the appropriation account under s. 20.566 (1) (ge).

18 **SECTION 14.** 20.867 (5) of the statutes is created to read:

19 20.867 (5) SERVICES TO NONSTATE GOVERNMENTAL UNITS. (g) *Financial consulting*  
20 *services.* All moneys received from local professional football stadium districts for  
21 financial consulting services provided under s. 18.03 (5s), to be used to provide those  
22 services.

23 **SECTION 15.** 24.61 (2) (a) (title) of the statutes is amended to read:

24 24.61 (2) (a) (title) *Authorized investments by board.*

25 **SECTION 16.** 24.61 (2) (a) 3. of the statutes is amended to read:

1           24.61 (2) (a) 3. Bonds and notes of this state.

2           **SECTION 17.** 24.61 (2) (a) 8. of the statutes is created to read:

3           24.61 (2) (a) 8. Bonds issued by a local professional football stadium district  
4 created under subch. IV of ch. 229.

5           **SECTION 18.** 24.61 (2) (b) of the statutes is amended to read:

6           24.61 (2) (b) *Deposited with state treasurer.* All bonds, notes and other  
7 securities so purchased under par. (a) shall be deposited with the state treasurer.

8           **SECTION 19.** 24.61 (2) (c) of the statutes is created to read:

9           24.61 (2) (c) *Delegation of investment authority to investment board.* The board  
10 of commissioners of public lands may delegate to the investment board the authority  
11 to invest part or all of the moneys belonging to the trust funds. If the board of  
12 commissioners of public lands delegates the authority, the investment board may  
13 invest the moneys belonging to the trust funds in any manner authorized for the  
14 investment of any funds specified in s. 25.17 (1).

15           **SECTION 20.** 24.62 (1) of the statutes is amended to read:

16           24.62 (1) Except as authorized in sub. (2), the board shall deduct its expenses  
17 incurred in administering investments and loans under s. 24.61 from the gross  
18 receipts of the fund to which the interest and income of the investment or loan will  
19 be added. If the board of commissioners of public lands delegates to the investment  
20 board the authority to invest part or all of the moneys belonging to the trust funds,  
21 the investment board shall deduct its expenses incurred in administering  
22 investments under s. 24.61 from the gross receipts of the fund to which the interest  
23 and income of the investment will be added.

24           **SECTION 21.** 25.16 (8) of the statutes is created to read:

1           25.16 **(8)** The executive director shall assign an investment professional to  
2 assist the board of commissioners of public lands in establishing and maintaining  
3 investment objectives with respect to the investment of the assets of the agricultural  
4 college fund, the common school fund, the normal school fund and the university  
5 fund. An amount equal to the cost of any services rendered to the board of  
6 commissioners of public lands under this subsection shall be deducted from the gross  
7 receipts of the fund to which the moneys invested belong and shall be credited to the  
8 appropriation account under s. 20.536 (1) (k).

9           **SECTION 22.** 25.17 (1) (ah) of the statutes is created to read:

10           25.17 **(1)** (ah) Agricultural college fund (s. 24.82), but subject to the terms of  
11 delegation under s. 24.61 (2) (c);

12           **SECTION 23.** 25.17 (1) (ax) of the statutes is created to read:

13           25.17 **(1)** (ax) Common school fund (s. 24.76), but subject to the terms of  
14 delegation under s. 24.61 (2) (c);

15           **SECTION 24.** 25.17 (1) (kd) of the statutes is created to read:

16           25.17 **(1)** (kd) Normal school fund (s. 24.80), but subject to the terms of  
17 delegation under s. 24.61 (2) (c);

18           **SECTION 25.** 25.17 (1) (xLm) of the statutes is created to read:

19           25.17 **(1)** (xLm) University fund (s. 24.81), but subject to the terms of delegation  
20 under s. 24.61 (2) (c);

21           **SECTION 26.** 25.17 (1) (zm) of the statutes is amended to read:

22           25.17 **(1)** (zm) All other funds of the state or of any state department or  
23 institution, ~~except funds which under article X of the constitution are controlled and~~  
24 ~~invested by the board of commissioners of public lands,~~ funds which are required by  
25 specific provision of law to be controlled and invested by any other authority, and



1 moneys in the University of Wisconsin trust funds, and in the trust funds of the state  
2 universities.

3 **SECTION 27.** 25.17 (3) (b) 11. of the statutes is created to read:

4 25.17 (3) (b) 11. Bonds issued by a local professional football stadium district  
5 created under subch. IV of ch. 229.

6 **SECTION 28.** 25.40 (1) (a) 20. of the statutes is created to read:

7 25.40 (1) (a) 20. Moneys received under s. 341.14 (6r) (b) 8. that are deposited  
8 into the general fund and credited to the appropriation accounts under s. 20.395 (1)  
9 (ig) and (5) (cL).

10 **SECTION 29.** 25.50 (1) (d) of the statutes, as affected by 1999 Wisconsin Act 9,  
11 is amended to read:

12 25.50 (1) (d) “Local government” means any county, town, village, city, power  
13 district, sewerage district, drainage district, town sanitary district, public inland  
14 lake protection and rehabilitation district, local professional baseball park district  
15 created under subch. III of ch. 229, family care district under s. 46.2895, local  
16 professional football stadium district created under subch. IV of ch. 229, public  
17 library system, school district or technical college district in this state, any  
18 commission, committee, board or officer of any governmental subdivision of this  
19 state, any court of this state, other than the court of appeals or the supreme court,  
20 or any authority created under s. 231.02, 233.02 or 234.02.

21 **SECTION 30.** 32.02 (1) of the statutes is amended to read:

22 32.02 (1) Any county, town, village, city, including villages and cities  
23 incorporated under general or special acts, school district, the department of health  
24 and family services, the department of corrections, the board of regents of the  
25 university of Wisconsin system, the building commission, a commission created by

1 contract under s. 66.30, with the approval of the municipality in which condemnation  
2 is proposed, or any public board or commission, for any lawful purpose, but in the  
3 case of city and village boards or commissions approval of that action is required to  
4 be granted by the governing body. A mosquito control commission, created under s.  
5 59.70 (12), and a local professional football stadium district board, created under  
6 subch. IV of ch. 229, may not acquire property by condemnation.

7 **SECTION 31.** 66.04 (2) (a) (intro.) of the statutes is amended to read:

8 66.04 (2) (a) (intro.) Any county, city, village, town, school district, drainage  
9 district, technical college district or other governing board, as defined by s. 34.01 (1),  
10 other than a local professional football stadium district board created under subch.  
11 IV of ch. 229, may invest any of its funds not immediately needed in any of the  
12 following:

13 **SECTION 32.** 66.04 (2) (a) 3q. of the statutes is created to read:

14 66.04 (2) (a) 3q. Bonds issued by a local professional football stadium district  
15 created under subch. IV of ch. 229.

16 **SECTION 33.** 66.066 (1) (a) of the statutes is amended to read:

17 66.066 (1) (a) “Municipality” means any city, village, town, county, commission  
18 created by contract under s. 66.30, public inland lake protection and rehabilitation  
19 district established under s. 33.23, 33.235 or 33.24, metropolitan sewerage district  
20 created under ss. 66.20 to 66.26 or 66.88 to 66.918, town sanitary district under  
21 subch. IX of ch. 60, a local professional baseball park district created under subch.  
22 III of ch. 229, a local professional football stadium district created under subch. IV  
23 of ch. 229 or a municipal water district or power district under ch. 198 and any other  
24 public or quasi-public corporation, officer, board or other public body empowered to  
25 borrow money and issue obligations to repay the same out of revenues.

1 “Municipality” does not include the state or a local exposition district created under  
2 subch. II of ch. 229.

3 **SECTION 34.** 66.066 (1) (c) of the statutes is amended to read:

4 66.066 (1) (c) “Revenue” means all moneys received from any source by a public  
5 utility and all rentals and fees and, in the case of a local professional baseball park  
6 district created under subch. III of ch. 229 includes tax revenues deposited into a  
7 special fund under s. 229.685 and payments made into a special debt service reserve  
8 fund under s. 229.74 and, in the case of a local professional football stadium district  
9 created under subch. IV of ch. 229 includes tax revenues deposited into a special fund  
10 under s. 229.825 and payments made into a special debt service reserve fund under  
11 s. 229.830.

12 **SECTION 35.** 66.066 (5) of the statutes is renumbered 66.066 (5) (a).

13 **SECTION 36.** 66.066 (5) (b) of the statutes is created to read:

14 66.066 (5) (b) Revenue bonds issued by a local professional football stadium  
15 district created under subch. IV of ch. 229 are subject to the provisions in ss. 229.829  
16 to 229.834.

17 **SECTION 37.** 66.067 of the statutes is amended to read:

18 **66.067 Public works projects.** For financing purposes, garbage  
19 incinerators, toll bridges, swimming pools, tennis courts, parks, playgrounds, golf  
20 links, bathing beaches, bathhouses, street lighting, city halls, village halls, town  
21 halls, courthouses, jails, schools, cooperative educational service agencies, hospitals,  
22 homes for the aged or indigent, child care centers, as defined in s. 231.01 (3c),  
23 regional projects, waste collection and disposal operations, systems of sewerage,  
24 local professional baseball park facilities, local professional football stadium

1 facilities and any and all other necessary public works projects undertaken by any  
2 municipality are public utilities within the meaning of s. 66.066.

3 **SECTION 38.** 66.30 (1) (a) of the statutes, as affected by 1999 Wisconsin Act 9,  
4 is amended to read:

5 66.30 (1) (a) In this section “municipality” means the state or any department  
6 or agency thereof, or any city, village, town, county, school district, public library  
7 system, public inland lake protection and rehabilitation district, sanitary district,  
8 farm drainage district, metropolitan sewerage district, sewer utility district, solid  
9 waste management system created under s. 59.70 (2), local exposition district  
10 created under subch. II of ch. 229, local professional baseball park district created  
11 under subch. III of ch. 229, local professional football stadium district created under  
12 subch. IV of ch. 229, family care district under s. 46.2895, water utility district,  
13 mosquito control district, municipal electric company, county or city transit  
14 commission, commission created by contract under this section, taxation district or  
15 regional planning commission.

16 **SECTION 39.** 70.11 (36) of the statutes is renumbered 70.11 (36) (a) and  
17 amended to read:

18 70.11 (36) (a) PROFESSIONAL SPORTS AND ENTERTAINMENT HOME STADIUMS.  
19 Property consisting of or contained in a sports and entertainment home stadium,  
20 except a football stadium as defined in s. 229.821 (6); including but not limited to  
21 parking lots, garages, restaurants, parks, concession facilities, entertainment  
22 facilities, transportation facilities, and other functionally related or auxiliary  
23 facilities and structures; including those facilities and structures while they are  
24 being built; constructed by, leased to or primarily used by a professional athletic team  
25 that is a member of a league that includes teams that have home stadiums in other

1 states, and the land on which that stadium and those structures and facilities are  
2 located. Leasing or subleasing the property; regardless of the lessee, the sublessee  
3 and the use of the leasehold income; does not render the property taxable.

4 **SECTION 40.** 70.11 (36) (b) of the statutes is created to read:

5 70.11 **(36)** (b) Property consisting of or contained in a football stadium, as  
6 defined in s. 229.821 (6), and related facilities and structures, including those  
7 facilities and structures while they are being built or constructed, primarily used by  
8 a professional football team described in s. 229.823, and the land, including parking  
9 lots, on which that stadium and those facilities and structures are located. Related  
10 facilities and structures are limited to improvements that share common structural  
11 supports with the stadium or are physically attached to the stadium. Using the  
12 property for garages, restaurants, parks, concession facilities, entertainment  
13 facilities, transportation facilities, or other functionally related or auxiliary facilities  
14 does not render the property taxable. Leasing or subleasing the property; regardless  
15 of the lessee, the sublessee and the use of the leasehold income; does not render the  
16 property taxable.

17 **SECTION 41.** 71.05 (1) (c) 5. of the statutes is created to read:

18 71.05 **(1)** (c) 5. A local professional football stadium district created under  
19 subch. IV of ch. 229.

20 **SECTION 42.** 71.10 (5e) of the statutes is created to read:

21 71.10 **(5e)** LOCAL PROFESSIONAL FOOTBALL STADIUM DISTRICT DONATION. (a)

22 *Definitions.* In this subsection:

23 1. “Department” means the department of revenue.

1           2. “Football donation” means a designation made under this subsection, the net  
2 proceeds of which shall be deposited into the fund under s. 229.8257 to be used for  
3 maintenance and operating costs of a football stadium under s. 229.821 (6).

4           (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an  
5 income tax return who has a tax liability or is entitled to a tax refund may designate  
6 on the return any amount of additional payment or any amount of a refund due that  
7 individual as a football donation.

8           2. ‘Designation added to tax owed.’ If the individual owes any tax, the  
9 individual shall remit in full the tax due and the amount designated on the return  
10 as a football donation when the individual files a tax return.

11           3. ‘Designation deducted from refund.’ Except as provided under par. (d), if the  
12 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80  
13 (3), the department shall deduct the amount designated on the return as a football  
14 donation from the amount of the refund.

15           (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails  
16 to remit an amount equal to or in excess of the total of the actual tax due, after error  
17 corrections, and the amount designated on the return as a football donation:

18           1. The department shall reduce the designation for the football donation to  
19 reflect the amount remitted in excess of the actual tax due, after error corrections,  
20 if the individual remitted an amount in excess of the actual tax due, after error  
21 corrections, but less than the total of the actual tax due, after error corrections, and  
22 the amount originally designated on the return as a football donation.

23           2. The designation for the football donation is void if the individual remitted  
24 an amount equal to or less than the actual tax due, after error corrections.

1           (d) *Errors; insufficient refund.* If an individual who is owed a refund that does  
2 not equal or exceed the amount designated on the return as a football donation, after  
3 crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the department  
4 shall reduce the designation for the football donation to reflect the actual amount of  
5 the refund the individual is otherwise owed, after crediting under ss. 71.75 (9) and  
6 71.80 (3) and after error corrections.

7           (e) *Conditions.* If an individual places any conditions on a designation for the  
8 football donation, the designation is void.

9           (f) *Void designation.* If a designation for the football donation is void, the  
10 department shall disregard the designation and determine amounts due, owed,  
11 refunded and received without regard to the void designation.

12           (g) *Tax return.* The secretary of revenue shall provide a place for the  
13 designations under this subsection on the individual income tax return, and the  
14 secretary shall highlight that place on the return by a symbol chosen by the  
15 department that relates to a football stadium, as defined in s. 229.821 (6).

16           (h) *Certification of amounts.* Annually, on or before September 15, the  
17 secretary of revenue shall certify to the district board under subch. IV of ch. 229, the  
18 department of administration and the state treasurer:

19           1. The total amount of the administrative costs, including data processing  
20 costs, incurred by the department in administering this subsection during the  
21 previous fiscal year.

22           2. The total amount received from all designations for football donations made  
23 by taxpayers during the previous fiscal year.

1           3. The net amount remaining after the administrative costs, including data  
2 processing costs, under subd. 1. are subtracted from the total received under subd.  
3 2.

4           4. From the moneys received from designations for football donations, an  
5 amount equal to the sum of administrative expenses, including data processing  
6 costs, certified under subd. 1. shall be deposited into the general fund and credited  
7 to the appropriation under s. 20.566 (1) (hp), and the net amount remaining that is  
8 certified under subd. 3. shall be deposited into the fund created under s. 229.8257  
9 and credited for maintenance and operating costs of a football stadium under s.  
10 229.821 (6).

11           (i) *Amounts subject to refund.* Amounts designated for football donations under  
12 this subsection are not subject to refund to the taxpayer unless the taxpayer submits  
13 information to the satisfaction of the department within 18 months after the date on  
14 which taxes are due or the date on which the return is filed, whichever is later, that  
15 the amount designated is clearly in error. Any refund granted by the department  
16 under this paragraph shall be deducted from the moneys received under this  
17 subsection in the fiscal year that the refund is certified.

18           **SECTION 43.** 71.26 (1) (bm) of the statutes is amended to read:

19           71.26 **(1)** (bm) *Certain local districts.* Income of a local exposition district  
20 created under subch. II of ch. 229 or a local professional baseball park district  
21 created under subch. III of ch. 229 or a local professional football stadium district  
22 created under subch. IV of ch. 229.

23           **SECTION 44.** 71.26 (1m) (g) of the statutes is amended to read:

24           71.26 **(1m)** (g) Those issued under s. 66.066 by a local professional baseball  
25 park district or a local professional football stadium district.



1           **SECTION 45.** 71.36 (1m) of the statutes is amended to read:

2           71.36 **(1m)** A tax–option corporation may deduct from its net income all  
3 amounts included in the Wisconsin adjusted gross income of its shareholders, the  
4 capital gain deduction under s. 71.05 (6) (b) 9. and all amounts not taxable to  
5 nonresident shareholders under ss. 71.04 (1) and (4) to (9) and 71.362. For purposes  
6 of this subsection, interest on federal obligations, obligations issued under s. 66.066  
7 by a local professional baseball park district or a local professional football stadium  
8 district, obligations issued under ss. 66.40, 66.431 and 66.4325, obligations issued  
9 under s. 234.65 to fund an economic development loan to finance construction,  
10 renovation or development of property that would be exempt under s. 70.11 (36) and  
11 obligations issued under subch. II of ch. 229 is not included in shareholders' income.  
12 The proportionate share of the net loss of a tax–option corporation shall be attributed  
13 and made available to shareholders on a Wisconsin basis but subject to the limitation  
14 and carry–over rules as prescribed by section 1366 (d) of the internal revenue code.  
15 Net operating losses of the corporation to the extent attributed or made available to  
16 a shareholder may not be used by the corporation for further tax benefit. For  
17 purposes of computing the Wisconsin adjusted gross income of shareholders,  
18 tax–option items shall be reported by the shareholders and those tax–option items,  
19 including capital gains and losses, shall retain the character they would have if  
20 attributed to the corporation, including their character as business income. In  
21 computing the tax liability of a shareholder, no credit against gross tax that would  
22 be available to the tax–option corporation if it were a nontax–option corporation may  
23 be claimed.

24           **SECTION 46.** 71.45 (1t) (g) of the statutes is amended to read:

1           71.45 **(1t)** (g) Those issued under s. 66.066 by a local professional baseball park  
2 district or a local professional football stadium district.

3           **SECTION 47.** 77.54 (45) of the statutes is created to read:

4           77.54 **(45)** The gross receipts from the sale of and the use or other consumption  
5 of a onetime license or similar right to purchase admission to professional football  
6 games at a football stadium, as defined in s. 229.821 (6), that is granted by a  
7 municipality; a local professional football stadium district; or a professional football  
8 team or related party, as defined in s. 229.821 (12); if the person who buys the license  
9 or right is entitled, at the time the license or right is transferred to the person, to  
10 purchase admission to at least 3 professional football games in this state during one  
11 football season. The exemption under this subsection does not apply to a license or  
12 right that is sold after December 31, 2003.

13           **SECTION 48.** 77.705 (title) of the statutes is amended to read:

14           **77.705** (title) **Adoption by resolution; baseball park district**.

15           **SECTION 49.** 77.706 of the statutes is created to read:

16           **77.706 Adoption by resolution; football stadium district.** A local  
17 professional football stadium district created under subch. IV of ch. 229, by  
18 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this  
19 subchapter at a rate of 0.5% of the gross receipts or sales price. Those taxes may be  
20 imposed only in their entirety. The imposition of the taxes under this section shall  
21 be effective on the first day of the first month that begins at least 30 days after the  
22 certification of the approval of the resolution by the electors in the district's  
23 jurisdiction under s. 229.824 (15).

24           **SECTION 50.** 77.707 of the statutes is renumbered 77.707 (1).

25           **SECTION 51.** 77.707 (2) of the statutes is created to read:

1           77.707 **(2)** Retailers and the department of revenue may not collect a tax under  
2 s. 77.706 for any local professional football stadium district created under subch. IV  
3 of ch. 229 after the calendar quarter during which the local professional football  
4 stadium district board makes all of the certifications to the department of revenue  
5 under s. 229.825 (3), except that the department of revenue may collect from retailers  
6 taxes that accrued before that calendar quarter and fees, interest and penalties that  
7 relate to those taxes.

8           **SECTION 52.** 77.71 of the statutes is amended to read:

9           **77.71 Imposition of county and special district sales and use taxes.**

10 Whenever a county sales and use tax ordinance is adopted under s. 77.70 or a special  
11 district resolution is adopted under s. 77.705 or 77.706, the following taxes are  
12 imposed:

13           **(1)** For the privilege of selling, leasing or renting tangible personal property  
14 and for the privilege of selling, performing or furnishing services a sales tax is  
15 imposed upon retailers at the rate of 0.5% in the case of a county tax or at the rate  
16 under s. 77.705 or 77.706 in the case of a special district tax of the gross receipts from  
17 the sale, lease or rental of tangible personal property, except property taxed under  
18 sub. (4), sold, leased or rented at retail in the county or special district or from selling,  
19 performing or furnishing services described under s. 77.52 (2) in the county or special  
20 district.

21           **(2)** An excise tax is imposed at the rate of 0.5% in the case of a county tax or  
22 at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales  
23 price upon every person storing, using or otherwise consuming in the county or  
24 special district tangible personal property or services if the property or service is  
25 subject to the state use tax under s. 77.53, except that a receipt indicating that the

1 tax under sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax  
2 under this subsection and except that if the buyer has paid a similar local tax in  
3 another state on a purchase of the same property or services that tax shall be credited  
4 against the tax under this subsection and except that for motor vehicles that are used  
5 for a purpose in addition to retention, demonstration or display while held for sale  
6 in the regular course of business by a dealer the tax under this subsection is imposed  
7 not on the sales price but on the amount under s. 77.53 (1m).

8 **(3)** An excise tax is imposed upon a contractor engaged in construction  
9 activities within the county or special district, at the rate of 0.5% in the case of a  
10 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax  
11 of the sales price of tangible personal property that is used in constructing, altering,  
12 repairing or improving real property and that becomes a component part of real  
13 property in that county or special district, ~~unless~~ except that if the contractor has  
14 paid the sales tax of a county in the case of a county tax or of a special district in the  
15 case of a special district tax in this state on that property, and ~~except that if the buyer~~  
16 or has paid a similar local sales tax in another state on a purchase of the same  
17 property, that tax shall be credited against the tax under this subsection.

18 **(4)** An excise tax is imposed at the rate of 0.5% in the case of a county tax or  
19 at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales  
20 price upon every person storing, using or otherwise consuming a motor vehicle, boat,  
21 snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer,  
22 all-terrain vehicle or aircraft, if that property must be registered or titled with this  
23 state and if that property is to be customarily kept in a county that has in effect an  
24 ordinance under s. 77.70 or in a special district that has in effect a resolution under  
25 s. 77.705 or 77.706, except that if the buyer has paid a similar local sales tax in

1 another state on a purchase of the same property that tax shall be credited against  
2 the tax under this subsection.

3 **SECTION 53.** 77.76 (3m) of the statutes is amended to read:

4 77.76 (3m) From the appropriation under s. 20.835 (4) (gb) the department, for  
5 the first 2 years of collection, shall distribute 97% of the ~~special district~~ taxes  
6 reported for each ~~special~~ local professional baseball park district that has imposed  
7 taxes under this subchapter, minus the ~~special~~ district portion of the retailers'  
8 discounts, to the ~~special~~ local professional baseball park district no later than the end  
9 of the 3rd month following the end of the calendar quarter in which such amounts  
10 were reported. From the appropriation under s. 20.835 (4) (gb) the department, after  
11 the first 2 years of collection, shall distribute 98.5% of the ~~special district~~ taxes  
12 reported for each ~~special~~ local professional baseball park district that has imposed  
13 taxes under this subchapter, minus the ~~special~~ district portion of the retailers'  
14 discount, to the ~~special~~ local professional baseball park district no later than the end  
15 of the 3rd month following the end of the calendar quarter in which such amounts  
16 were reported. At the time of distribution the department shall indicate the taxes  
17 reported by each taxpayer. In this subsection, the “~~special~~ district portion of the  
18 retailers' discount” is the amount determined by multiplying the total retailers'  
19 discount by a fraction the numerator of which is the gross ~~special~~ local professional  
20 baseball park district sales and use taxes payable and the denominator of which is  
21 the sum of the gross state and ~~special~~ local professional baseball park district sales  
22 and use taxes payable. The ~~special~~ local professional baseball park district taxes  
23 distributed shall be increased or decreased to reflect subsequent refunds, audit  
24 adjustments and all other adjustments of the ~~special~~ local professional baseball park  
25 district taxes previously distributed. Interest paid on refunds of ~~special~~ local

1 professional baseball park district sales and use taxes shall be paid from the  
2 appropriation under s. 20.835 (4) (gb) at the rate paid by this state under s. 77.60 (1)  
3 (a). Any ~~special~~ local professional baseball park district receiving a report under this  
4 subsection is subject to the duties of confidentiality to which the department of  
5 revenue is subject under s. 77.61 (5).

6 **SECTION 54.** 77.76 (3p) of the statutes is created to read:

7 77.76 (3p) From the appropriation under s. 20.835 (4) (ge) the department of  
8 revenue shall distribute 98.5% of the taxes reported for each local professional  
9 football stadium district that has imposed taxes under this subchapter, minus the  
10 district portion of the retailers' discount, to the local professional football stadium  
11 district no later than the end of the 3rd month following the end of the calendar  
12 quarter in which such amounts were reported. At the time of distribution the  
13 department of revenue shall indicate the taxes reported by each taxpayer. In this  
14 subsection, the "district portion of the retailers' discount" is the amount determined  
15 by multiplying the total retailers' discount by a fraction the numerator of which is  
16 the gross local professional football stadium district sales and use taxes payable and  
17 the denominator of which is the sum of the gross state and local professional football  
18 stadium district sales and use taxes payable. The local professional football stadium  
19 district taxes distributed shall be increased or decreased to reflect subsequent  
20 refunds, audit adjustments and all other adjustments of the local professional  
21 football stadium district taxes previously distributed. Interest paid on refunds of  
22 local professional football stadium district sales and use taxes shall be paid from the  
23 appropriation under s. 20.835 (4) (ge) at the rate paid by this state under s. 77.60 (1)  
24 (a). Any local professional football stadium district receiving a report under this

1 subsection is subject to the duties of confidentiality to which the department of  
2 revenue is subject under s. 77.61 (5).

3 **SECTION 55.** 77.76 (4) of the statutes, as affected by 1999 Wisconsin Act 9, is  
4 amended to read:

5 77.76 (4) There shall be retained by the state 1.5% of the taxes collected for  
6 taxes imposed by special districts under ~~s. ss.~~ 77.705 and 77.706 and 1.75% of the  
7 taxes collected for taxes imposed by counties under s. 77.70 to cover costs incurred  
8 by the state in administering, enforcing and collecting the tax. All interest and  
9 penalties collected shall be deposited and retained by this state in the general fund.

10 **SECTION 56.** 85.605 of the statutes is created to read:

11 **85.605 Professional football stadium maintenance and operating**  
12 **costs. (1)** In this section:

13 (am) “District board” has the meaning given in s. 229.821 (5).

14 (b) “Football stadium” has the meaning given in s. 229.821 (6).

15 (c) “Football stadium facilities” has the meaning given in s. 229.821 (7).

16 (d) “Professional football team” means a professional football team described  
17 in s. 229.823.

18 (2) From the appropriation under s. 20.395 (1) (ig), the department annually  
19 shall deposit payments into the fund established under s. 229.8257 by each local  
20 professional football stadium district created under subch. IV of ch. 229. The amount  
21 of any deposit under this section shall be the sum of money credited to the  
22 appropriation account under s. 20.395 (1) (ig) during the previous fiscal year that is  
23 attributable to the professional football team whose home stadium, as defined in s.  
24 229.821 (8), is located in the local professional football stadium district over which  
25 the district board that established the fund has jurisdiction.

1           **SECTION 57.** 103.49 (3) (ar) of the statutes, as affected by 1999 Wisconsin Act  
2 .... (Assembly Bill 409), is amended to read:

3           103.49 **(3)** (ar) In determining prevailing wage rates under par. (a) or (am), the  
4 department may not use data from projects that are subject to this section, s. 66.293  
5 ~~or~~ 103.50 or 229.8275 or 40 USC 276a unless the department determines that there  
6 is insufficient wage data in the area to determine those prevailing wage rates, in  
7 which case the department may use data from projects that are subject to this  
8 section, s. 66.293 ~~or~~ 103.50 or 229.8275 or 40 USC 276a.

9           **SECTION 58.** 109.09 (1) of the statutes is amended to read:

10           109.09 **(1)** The department shall investigate and attempt equitably to adjust  
11 controversies between employers and employes as to alleged wage claims. The  
12 department may receive and investigate any wage claim which is filed with the  
13 department, or received by the department under s. 109.10 (4), no later than 2 years  
14 after the date the wages are due. The department may, after receiving a wage claim,  
15 investigate any wages due from the employer against whom the claim is filed to any  
16 employe during the period commencing 2 years before the date the claim is filed. The  
17 department shall enforce this chapter and ss. 66.293, 103.02, 103.49, 103.82 ~~and~~,  
18 104.12 and 229.8275. In pursuance of this duty, the department may sue the  
19 employer on behalf of the employe to collect any wage claim or wage deficiency and  
20 ss. 109.03 (6) and 109.11 (2) and (3) shall apply to such actions. Except for actions  
21 under s. 109.10, the department may refer such an action to the district attorney of  
22 the county in which the violation occurs for prosecution and collection and the  
23 district attorney shall commence an action in the circuit court having appropriate  
24 jurisdiction. Any number of wage claims or wage deficiencies against the same  
25 employer may be joined in a single proceeding, but the court may order separate



1 trials or hearings. In actions that are referred to a district attorney under this  
2 subsection, any taxable costs recovered by the district attorney shall be paid into the  
3 general fund of the county in which the violation occurs and used by that county to  
4 meet its financial responsibility under s. 978.13 (2) for the operation of the office of  
5 the district attorney who prosecuted the action.

6 **SECTION 59.** 111.322 (2m) (c) of the statutes is amended to read:

7 111.322 (2m) (c) The individual files a complaint or attempts to enforce a right  
8 under s. 66.293 ~~or~~, 103.49 or 229.8275 or testifies or assists in any action or  
9 proceeding under s. 66.293 ~~or~~, 103.49 or 229.8275.

10 **SECTION 60.** 219.09 (1) (d) of the statutes is created to read:

11 219.09 (1) (d) A local professional football stadium district created under  
12 subch. IV of ch. 229.

13 **SECTION 61.** 227.01 (13) (t) of the statutes is amended to read:

14 227.01 (13) (t) Ascertains and determines prevailing wage rates and prevailing  
15 hours of labor under ss. 66.293, 103.49 ~~and~~, 103.50 and 229.8275, except that any  
16 action or inaction which ascertains and determines prevailing wage rates and  
17 prevailing hours of labor under ss. 66.293, 103.49 ~~and~~, 103.50 and 229.8275 is subject  
18 to judicial review under s. 227.40.

19 **SECTION 62.** Subchapter IV of chapter 229 [precedes 229.820] of the statutes  
20 is created to read:

21 **CHAPTER 229**

22 **SUBCHAPTER IV**

23 **LOCAL PROFESSIONAL**

24 **FOOTBALL STADIUM DISTRICTS**

1           **229.820 Legislative declaration. (1)** The legislature determines that the  
2 provision of assistance by state agencies to a district under this subchapter, any  
3 appropriation of funds to a district under this subchapter and the moral obligation  
4 pledge under s. 229.830 (7) serve a statewide public purpose by assisting the  
5 development of professional football stadium facilities in the state for providing  
6 recreation, by encouraging economic development and tourism, by reducing  
7 unemployment and by bringing needed capital into the state for the benefit and  
8 welfare of people throughout the state. The legislature determines that the taxes  
9 that may be imposed by a district under subch. V of ch. 77 are special taxes that are  
10 generated apart from any direct annual tax on taxable property.

11           **(2)** The legislature determines that a district serves a public purpose in the  
12 district's jurisdiction by providing recreation, by encouraging economic development  
13 and tourism, by reducing unemployment and by bringing needed capital into the  
14 district's jurisdiction for the benefit of people in the district's jurisdiction.

15           **229.821 Definitions.** In this subchapter:

16           **(1)** "Bond" means any bond, note or other obligation issued under s. 66.066 by  
17 a district.

18           **(2)** "Bond resolution" means a resolution of the district board authorizing the  
19 issuance of, or providing terms and conditions related to, bonds and includes, where  
20 appropriate, any trust agreement, trust indenture, indenture of mortgage or deed of  
21 trust providing terms and conditions for bonds.

22           **(3)** "Chief elected official" means the mayor of a city or, if the city is organized  
23 under subch. I of ch. 64, the president of the council of that city, the village president  
24 of a village, the town board chair of a town or the county executive of a county or, if

1 the county does not have a county executive, the chairperson of the county board of  
2 supervisors.

3 (4) “District” means a special purpose district created under this subchapter.

4 (5) “District board” means the governing board of a district.

5 (6) “Football stadium” means a stadium that is principally used as the home  
6 stadium of a professional football team described in s. 229.823 at the time that a  
7 district is created, or if no home stadium exists at the time that a district is created,  
8 “football stadium” means a stadium that includes the site of a proposed home  
9 stadium of such a team.

10 (7) “Football stadium facilities” means football stadium property, tangible or  
11 intangible, including spectator seating of all types, practice facilities, parking lots  
12 and structures, garages, restaurants, parks, concession facilities, entertainment  
13 facilities, facilities for the display or sale of memorabilia, transportation facilities,  
14 and other functionally related or auxiliary facilities or structures.

15 (8) “Home stadium” means a stadium approved as provided in s. 229.823.

16 (9) “Members–elect” means those members of the governing body of a  
17 municipality or county, at a particular time, who have been duly elected or appointed  
18 for a current regular or unexpired term and whose service has not terminated by  
19 death, resignation or removal from office.

20 (10) “Municipality” means a city, village or town.

21 (11) “Political subdivision” means a city, village, town or county.

22 (12) “Related party” means a corporation or business entity that is owned,  
23 controlled or operated by, or under common control with, a professional football team.

24 **229.822 Creation and organization.** (1) There is created, for each  
25 jurisdiction under s. 229.823, a special district that is a local governmental unit, that

1 is a body corporate and politic, that is separate and distinct from, and independent  
2 of, the state and the political subdivisions within its jurisdiction, that has the powers  
3 under s. 229.824 and the name of which includes “Professional Football Stadium  
4 District”.

5 (2) A district is governed by its district board. Subject to sub. (3), the district  
6 board shall consist of the following members who shall be appointed not later than  
7 30 days after the creation of a district:

8 (a) Three persons appointed by the chief elected official of the most populous  
9 city located wholly or partly within the jurisdiction of the district. A person  
10 appointed under this paragraph serves at the pleasure of the appointing authority  
11 and may take his or her seat immediately upon appointment and qualification,  
12 subject to confirmation or rejection by a majority of the members–elect of the  
13 common council or council.

14 (b) Three persons appointed by the chief elected official of the county in which  
15 the football stadium is located. A person appointed under this paragraph serves at  
16 the pleasure of the appointing authority and may take his or her seat immediately  
17 upon appointment and qualification, subject to confirmation or rejection by a  
18 majority of the members–elect of the county board.

19 (c) One person appointed by the chief elected official of any municipality located  
20 wholly or partly within the jurisdiction of the district, other than the most populous  
21 city located wholly or partly within the jurisdiction of the district, that has a  
22 boundary at the time of creation of the district that is contiguous to a boundary of the  
23 site of the football stadium. A person appointed under this paragraph serves at the  
24 pleasure of the appointing authority and may take his or her seat immediately upon

1 appointment and qualification, subject to confirmation or rejection by a majority of  
2 the members–elect of the governing body of the municipality.

3 **(3)** Upon appointment under sub. (2), the appointing authorities shall certify  
4 the appointees to the secretary of administration. The terms of office of the persons  
5 appointed under sub. (2) shall be 2 years expiring on July 1, except that the initial  
6 terms shall expire on July 1 of the 4th year beginning after the year of creation of a  
7 district. Persons appointed under sub. (2) serve at the pleasure of their appointing  
8 authorities, and may be removed before the expiration of their terms. Vacancies shall  
9 be filled by the appointing authority who appointed the person whose office is vacant.  
10 A person appointed to fill a vacancy under sub. (2) shall serve for the remainder of  
11 the unexpired term to which he or she is appointed unless removed at an earlier time.  
12 The appointing authorities shall confer with one another regarding their  
13 appointments with a view toward achieving diversity on the district board.

14 **(4)** (a) The district board shall elect from its membership a chairperson, a vice  
15 chairperson, a secretary and a treasurer. The secretary shall act as clerk of the  
16 district.

17 (b) A majority of the current membership of the district board constitutes a  
18 quorum to do business. The district may take action based on the affirmative vote  
19 of a majority of those members of the district board who are present at a meeting of  
20 the district board.

21 **(5)** The members of the district board shall be reimbursed for their actual and  
22 necessary expenses incurred in the performance of their duties.

23 **(6)** Upon the appointment and qualification of a majority of the members of a  
24 district board, the district board may exercise the powers and duties of a district  
25 board under this subchapter.

1           (7) The district board shall name the district, and the name shall include  
2 “Professional Football Stadium District”.

3           **229.823 Jurisdiction.** A district’s jurisdiction is any county with a population  
4 at the date of the district’s creation of more than 150,000 that includes the principal  
5 site of a stadium that is home to a professional football team, that is a member of a  
6 league of professional football teams that have home stadiums in at least 10 states  
7 and a collective average attendance for all league members of at least 40,000 persons  
8 per game over the 5 years immediately preceding the year in which a district is  
9 created, and that is approved by that league for use as a home stadium for that  
10 professional football team. Once created, the district’s jurisdiction remains fixed  
11 even if population or attendance figures subsequently decline below the minimums  
12 described in this section.

13           **229.824 Powers of a district.** A district has all of the powers necessary or  
14 convenient to carry out the purposes and provisions of this subchapter. In addition  
15 to all other powers granted by this subchapter, a district may do all of the following:

16           (1) Adopt bylaws to govern the district’s activities, subject to this subchapter.

17           (2) Sue and be sued in its own name, plead and be impleaded.

18           (3) Maintain an office.

19           (4) In connection with football stadium facilities:

20           (a) Acquire, construct, equip, maintain, improve, operate and manage the  
21 football stadium facilities as a revenue-generating enterprise, or engage other  
22 persons to do these things.

23           (b) Acquire; lease, as lessor or lessee; use; transfer; or accept transfers of  
24 property.

1 (c) Improve, maintain and repair property, and fund reserves for maintenance,  
2 depreciation and capital improvements. Reserves for depreciation and capital  
3 improvements may not be created in the special fund maintained under s. 229.825  
4 (1) or the fund established under s. 229.8257.

5 (d) Enter into contracts, subject to such standards as may be established by the  
6 district board. The district board may award any such contract for any combination  
7 or division of work it designates and may consider any factors in awarding a contract,  
8 including price, time for completion of work and qualifications and past performance  
9 of a contractor.

10 (e) Grant concessions.

11 (f) Sell or otherwise dispose of unneeded or unwanted property.

12 **(5)** Employ personnel, and fix and regulate their compensation; and provide,  
13 either directly or subject to an agreement under s. 66.30 as a participant in a benefit  
14 plan of another governmental entity, any employee benefits, including an employee  
15 pension plan.

16 **(6)** Purchase insurance, establish and administer a plan of self–insurance or,  
17 subject to an agreement with another governmental entity under s. 66.30,  
18 participate in a governmental plan of insurance or self–insurance.

19 **(7)** Mortgage, pledge or otherwise encumber the district’s property or funds.

20 **(8)** Subject to s. 229.8245, issue revenue bonds under s. 66.066, subject to ss.  
21 229.829 to 229.834, and enter into agreements related to the issuance of bonds,  
22 including liquidity and credit facilities, remarketing agreements, insurance policies,  
23 guaranty agreements, letter of credit or reimbursement agreements, indexing  
24 agreements, interest exchange agreements and currency exchange agreements.

1           **(9)** Maintain funds and invest the funds in any investment that the district  
2 board considers appropriate.

3           **(10)** Promote, advertise and publicize its football stadium facilities and related  
4 activities.

5           **(11)** Set standards governing the use of, and the conduct within, its football  
6 stadium facilities in order to promote public safety and convenience and to maintain  
7 order.

8           **(12)** Establish and collect fees or other charges for the use of its football  
9 stadium facilities or for services rendered by the district.

10           **(13)** Establish and collect fees or other charges for the right to purchase  
11 admission to events at the football stadium if the proceeds from any amount that is  
12 collected under this subsection are used for purposes related to football stadium  
13 facilities.

14           **(14)** Enter into partnerships, joint ventures, common ownership or other  
15 arrangements with other persons to further the district's purposes.

16           **(15)** Impose, by the adoption of a resolution, the taxes under subch. V of ch. 77,  
17 except that the taxes imposed by the resolution may not take effect until the  
18 resolution is approved by a majority of the electors in the district's jurisdiction voting  
19 on the resolution at a referendum, to be held at the first spring primary or September  
20 primary following by at least 45 days the date of adoption of the resolution. Two  
21 questions shall appear on the ballot. The first question shall be: "Shall a sales tax  
22 and a use tax be imposed at the rate of 0.5% in .... County for purposes related to  
23 football stadium facilities in the .... Professional Football Stadium District?" The  
24 2nd question shall be: "Shall excess revenues from the 0.5% sales tax and use tax  
25 be permitted to be used for property tax relief purposes in .... County?" Approval of



1 the first question constitutes approval of the resolution of the district board.  
2 Approval of the 2nd question is not effective unless the first question is approved.  
3 The clerk of the district shall publish the notices required under s. 10.06 (4) (c), (f)  
4 and (i) for any referendum held under this subsection. Notwithstanding s. 10.06 (4)  
5 (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is valid even  
6 if given and published late as long as it is given and published prior to the election  
7 as early as practicable. A district may not levy any taxes that are not expressly  
8 authorized under subch. V of ch. 77. The district may not levy any taxes until the  
9 professional football team, the county board and the governing body of the  
10 municipality in which the football stadium facilities are located agree on how to fund  
11 the maintenance of the football stadium facilities. The district may not levy any  
12 taxes until the professional football team, the county board and the governing body  
13 of the municipality in which the football stadium facilities are located agree on how  
14 to distribute the proceeds, if any, from the sale of naming rights related to the football  
15 stadium facilities. If a district board adopts a resolution that imposes taxes and the  
16 resolution is approved by the electors, the district shall deliver a certified copy of the  
17 resolution to the secretary of revenue at least 30 days before its effective date. If a  
18 district board adopts a resolution that imposes taxes and the resolution is not  
19 approved by the electors, the district is dissolved.

20 **(16)** Accept gifts, loans and other aid.

21 **(17)** Administer the receipt of revenues, and oversee the payment of bonds  
22 issued by the district.

23 **(18)** Adopt and alter an official seal.

24 **(19)** Subject to the limitation in this subsection, sell engraved tiles or bricks,  
25 which may be placed in or around football stadium facilities. The net proceeds from

1 the sale of engraved tiles or bricks shall be deposited by the district into the fund  
2 under s. 229.8257. No tiles or bricks may be sold under this subsection if the net  
3 proceeds from such sales would exceed the amount that would jeopardize the federal  
4 tax-exempt status of the bonds.

5 **229.8245 Limitations on district. (1)** The name of a football stadium may  
6 not be changed without the written consent of the municipality in which it is located  
7 and the professional football team described in s. 229.823.

8 **(2)** The district may not issue bonds under s. 229.824 (8) unless all of the  
9 following apply:

10 (a) The district has entered into a lease with a professional football team, as  
11 described in s. 229.823, under which the team agrees to be the principal tenant of the  
12 football stadium for a term of not less than 30 years.

13 (b) A professional football team, as described in s. 229.823, certifies to the  
14 district that it has applied to the league of professional football teams to which it  
15 belongs for approval of a policy that allows a person who paid a onetime license or  
16 similar right, as described in s. 77.54 (45), to receive a payment in an amount that  
17 is equal to the amount of the license or right from any person who subsequently  
18 receives that license or right.

19 (c) The district and a professional football team, as described in s. 229.823,  
20 enter into an agreement, which may not be amended, under which the team agrees  
21 that if the team is sold, if its assets are liquidated or if the team is transferred to a  
22 new owner before the certification is made under s. 229.825 (3) (a), the terms of the  
23 sale, liquidation or transfer of the team shall require the immediate retirement of all  
24 outstanding bonds, including bonds issued to fund or refund those bonds.

1 (d) The district and a professional football team, as described in s. 229.823,  
2 enter into an agreement under which the team agrees that no engraved tiles or  
3 bricks, which may be placed in or around football stadium facilities, may be sold by  
4 the team and that engraved tiles or bricks may be sold only by the district, as  
5 provided in s. 229.824 (19).

6 (e) The district and a professional football team, as described in s. 229.823,  
7 enter into an agreement under which \$500,000 from the proceeds of fees or other  
8 charges under s. 229.824 (13) will be deposited each year into the fund under s.  
9 229.8257. The agreement shall also provide that the deposits shall begin in the 1st  
10 year after the year in which the tax is first imposed under s. 77.706, and shall  
11 continue until the funding condition set forth in s. 229.825 (2) (d) 2. or (e) 2. is  
12 satisfied. The agreement shall also specify that the \$500,000 amount may not be  
13 reduced in any subsequent agreement between the district and the professional  
14 football team.

15 **229.825 Special fund tax revenues. (1)** The district board shall maintain  
16 a special fund into which it deposits all of the revenue received from the department  
17 of revenue, that is derived from the taxes imposed under subch. V of ch. 77, and may  
18 use this revenue only for the purposes specified in sub. (2). The district may not  
19 deposit any other moneys into the special fund, except that the district shall credit  
20 all earnings on the revenues in the special fund to the special fund. The earnings on  
21 the revenues shall be used only for the purposes specified in sub. (2).

22 **(2)** The district shall first use the revenues in the special fund maintained  
23 under sub. (1) for the payment of current debt service on bonds issued by the district  
24 for purposes related to football stadium facilities. If the revenues in the special fund  
25 in any year exceed the amount required to pay current debt service on bonds issued

1 by the district for purposes related to football stadium facilities, the district shall  
2 apply the excess revenues for the following purposes in the following order:

3 (ae) If a county located within a district's jurisdiction uses the proceeds from  
4 a loan obtained by the county from the board of commissioners of public lands under  
5 s. 24.61 (3) (a) 2. for purposes related to the acquisition, renovation or construction  
6 of football stadium facilities and if the county and district enter into an agreement  
7 under s. 229.827 (3), the district shall pay the county in each year an amount equal  
8 to the principal and interest costs incurred by the county for the loan in that year.

9 (am) Beginning in the year that occurs immediately after the year in which the  
10 tax is first imposed under s. 77.706, an amount equal to not more than \$750,000 may  
11 be used to pay the district board's administration expenses. In the succeeding year,  
12 an amount equal to not more than \$500,000 may be used to pay the district board's  
13 administration expenses. In the 2nd succeeding year, and each year thereafter, an  
14 amount equal to not more than \$100,000 may be used to pay the district board's  
15 administration expenses. The amount authorized to be expended under this  
16 paragraph may be expended annually until the earlier of the following:

17 1. January 1 of the 30th year beginning after the initial year in which the  
18 revenues are first used to pay the district board's administration expenses.

19 2. The year in which the district board determines that the balance of moneys  
20 in the reserve created under par. (d) 2. or (e) 2., whichever is applicable, plus all  
21 projected earnings on the moneys, are sufficient to pay the district board's  
22 administration expenses through the time specified under subd. 1.

23 (b) 1. Beginning in the 3rd year that occurs immediately after the year in which  
24 the tax is first imposed under s. 77.706, an amount equal to \$3,400,000 less the sum  
25 of the amounts specified in s. 229.8257 (2) (a) to (d) shall be used to pay the

1 maintenance and operating costs of the football stadium facilities. The payments  
2 shall be made annually until the earlier of the following:

3 a. January 1 of the 28th year beginning after the initial year in which the  
4 revenues are first used to pay the maintenance and operating costs of the football  
5 stadium facilities.

6 b. The year in which the district board determines that the balance of moneys  
7 in the fund established under s. 229.8257, plus all projected earnings on the moneys,  
8 are sufficient to pay the maintenance and operating costs of the football stadium  
9 facilities in the amounts specified in subd. 1. (intro.), as affected by any adjustment  
10 under subd. 2., through the time specified under subd. 1. a.

11 2. The portion of the \$3,400,000 amount under subd. 1. that is used to pay any  
12 compensation for any employes of a municipality that provides maintenance or  
13 operating services for the football stadium facilities may be increased each year  
14 thereafter by not more than 3%. All other portions of this amount may be increased  
15 each year thereafter by not more than 2%.

16 (d) If the 2nd question under s. 229.824 (15) is approved by the electors, the  
17 district shall pay the remainder to the county that is in the district's jurisdiction for  
18 the purpose of directly reducing the county's property tax levy or, if the county board  
19 otherwise requires, the district shall use any portion of the remainder for the  
20 following purposes:

21 1. To retire bonds issued for purposes related to football stadium facilities, and  
22 any bonds issued to fund or refund those bonds, prior to their maturity.

23 2. To fully fund the fund established under s. 229.8257 to pay the maintenance  
24 and operating costs of the football stadium facilities specified under par. (b) 1. b. and  
25 to establish a reserve to pay the district board's administration expenses specified

1 in par. (am), but only after all bonds issued for purposes related to football stadium  
2 facilities and all bonds issued to fund or refund those bonds are retired or have been  
3 paid in accordance with the defeasance provisions of the bond resolution authorizing  
4 the issuance of the bonds and after the district is no longer required to make the  
5 payments to a county under par. (ae).

6 (e) If the 2nd question under s. 229.824 (15) is not approved by the electors, the  
7 district shall use the remainder for the following purposes:

8 1. To retire bonds issued for purposes related to football stadium facilities, and  
9 any bonds issued to fund or refund those bonds, prior to their maturity.

10 2. To fully fund the fund established under s. 229.8257 to pay the maintenance  
11 and operating costs of the football stadium facilities specified under par. (b) 1. b. and  
12 to establish a reserve to pay the district board's administration expenses specified  
13 in par. (am), but only after all bonds issued for purposes related to football stadium  
14 facilities and all bonds issued to fund or refund those bonds are retired or have been  
15 paid in accordance with the defeasance provisions of the bond resolution authorizing  
16 the issuance of the bonds and after the district is no longer required to make the  
17 payments to a county under par. (ae).

18 **(3)** Subject to sub. (4), the district board shall do all of the following:

19 (a) As soon as practicable after all bonds issued for purposes related to football  
20 stadium facilities and all bonds issued to fund or refund those bonds are retired or  
21 have been paid in accordance with the defeasance provisions of the bond resolution  
22 authorizing the issuance of the bonds, the district board shall make a certification  
23 to the department of revenue to that effect.

24 (b) As soon as practicable after fully funding the reserves established under  
25 sub. (2) (d) 2. or (e) 2., whichever is applicable, and the fund established under s.

1 229.8257, the district board shall make a certification to the department of revenue  
2 to that effect.

3 (4) If the county board determines that the bonds described in sub. (3) (a) have  
4 been retired or paid as described in sub. (3) (a) and if the district board has not made  
5 the certification to the department of revenue as described in sub. (3) (a), the county  
6 board may require the district board to make that certification to the department of  
7 revenue and the district board shall immediately do so.

8 **229.8257 Football stadium facility maintenance and operating cost**  
9 **fund. (1)** The district board shall establish a fund into which it deposits all of the  
10 revenue received from the department of revenue, that is derived from football  
11 donations, as defined in s. 71.10 (5e) (a) 2., the revenue from engraved brick or tile  
12 sales under s. 229.824 (19), the revenue received from the department of  
13 transportation under s. 85.605, the deposit made pursuant to s. 229.8245 (2) (e) and  
14 an amount equal to the amount deposited into the fund under s. 229.825 (2) (d) 2. and  
15 (e) 2., and may use this revenue only to pay the maintenance and operating costs of  
16 the football stadium facilities. The district may not deposit any other moneys into  
17 the fund, except that the district shall credit all earnings on the revenues in the fund  
18 to the fund.

19 (2) Beginning in the 3rd year that occurs immediately after the year in which  
20 the tax is first imposed under s. 77.706, the following amounts in the following order,  
21 plus the amount specified in s. 229.825 (2) (b), shall be used to pay the maintenance  
22 and operating costs of the football stadium facilities:

23 (a) The deposit made pursuant to s. 229.8245 (2) (e) in that year.

24 (b) The revenue received from the department of revenue, that is derived from  
25 football donations, as defined in s. 71.10 (5e) (a) 2., in that year.

1 (c) The revenue received from engraved brick or tile sales under s. 229.824 (19)  
2 in that year.

3 (d) The revenue received from the department of transportation under s. 85.605  
4 in that year.

5 **229.826 Powers granted to a municipality or county.** In addition to any  
6 powers that it may otherwise have, a county or municipality located wholly or partly  
7 within a district's jurisdiction may do any of the following:

8 (1) Make grants or loans to a district upon terms that the county or  
9 municipality considers appropriate.

10 (2) Expend public funds to subsidize a district.

11 (3) Borrow money under ss. 67.04 and 67.12 (12) for football stadium facilities  
12 or to fund grants, loans or subsidies to a district.

13 (4) Lease or transfer property to a district upon terms that the county or  
14 municipality considers appropriate.

15 (5) With the consent of a district, establish and collect fees or other charges  
16 applicable only to a football stadium for the right to purchase admission to events at  
17 the stadium, if the proceeds from any amount that is collected under this subsection  
18 are used for purposes related to football stadium facilities.

19 **229.827 Contracting.** (1) Unless a district board determines that it is not  
20 feasible to do so, the district shall enter into a contract with a professional football  
21 team, as described in s. 229.823, or a related party, that requires the team or related  
22 party to acquire, construct or renovate football stadium facilities that are part of any  
23 facilities that are leased by the district to the team or to a related party, without  
24 regard to whether the football stadium facilities are financed by the district.



1           **(2)** Unless otherwise provided in an agreement with a professional football  
2 team, as described in s. 229.823, the district shall be responsible only for the  
3 maintenance and operating costs of the football stadium facilities up to an amount  
4 that is in the fund established under s. 229.8257 plus the amounts applied under s.  
5 229.825 (2) (b).

6           **(3)** A district and the county located within a district's jurisdiction may enter  
7 into an agreement in which the county agrees to use the proceeds from a loan  
8 obtained by the county from the board of commissioners of public lands under s. 24.61  
9 (3) (a) 2. for purposes related to the acquisition, renovation or construction of football  
10 stadium facilities and the district agrees to pay the county the amount required to  
11 be paid under s. 229.825 (2) (ae). Before entering into an agreement under this  
12 subsection, the district board shall consider the relative costs to taxpayers in the  
13 county of using the proceeds from the loans obtained by the county from the board  
14 of commissioners of public lands or having the district issue bonds for the purpose  
15 of acquiring, renovating or constructing the football stadium facilities.

16           **229.8273 Minority and women contracting. (1)** In this section:

17           (a) “Contractor” means a professional football team, as described under s.  
18 229.823, or a related party, or any other person who enters into a contract for  
19 construction or renovation work or professional services contracts, as described in  
20 sub. (2).

21           (b) “Minority business” has the meaning given in s. 560.036 (1) (e).

22           (c) “Minority group member” has the meaning given in s. 560.036 (1) (f).

23           (d) “Women’s business” means a sole proprietorship, partnership, joint venture  
24 or corporation that is at least 51% owned, controlled and actively managed by  
25 women.

1           **(2)** A district shall ensure that, for construction or renovation work and  
2 professional services contracts that relate to the construction or renovation of  
3 football stadium facilities that are financed by the proceeds of bonds issued under s.  
4 229.824 (8), a person who is awarded such a contract by the district or by a contractor  
5 shall agree, as a condition to receiving the contract, that his or her goal shall be to  
6 ensure that at least 15% of the employes hired because of the contract will be  
7 minority group members and at least 5% of the employes hired because of the  
8 contract will be women.

9           **(3)** It shall be a goal of the district to ensure that at least 15% of the aggregate  
10 dollar value of contracts that relate to the construction or renovation of football  
11 stadium facilities that are financed by the proceeds of bonds issued under s. 229.824  
12 (8), shall be awarded to minority businesses and at least 5% of the aggregate dollar  
13 value of contracts awarded by the board shall be awarded to women's businesses.

14           **(4)** (a) The district shall ensure that, for construction or renovation work and  
15 professional services contracts described under sub. (2), a person who is awarded  
16 such a contract by the district or by a contractor shall agree, as a condition to  
17 receiving the contract, that if he or she is unable to meet the goal under sub. (2), he  
18 or she shall make a good faith effort to contract with the technical college district  
19 board of the technical college district in which the football stadium facilities are to  
20 be constructed or renovated, or the professional services contract is to be performed,  
21 to develop appropriate training programs designed to increase the pool of minority  
22 group members and women who are qualified to perform the construction work or  
23 professional services.

24           (b) If the district is unable to meet the goals under sub. (3), the district shall  
25 make a good faith effort to contract with the technical college district board of the

1 technical college district in which the contracts described under sub. (3) are to be  
2 performed to develop appropriate training programs designed to increase the pool of  
3 minority group members and women who are qualified to perform the contracts  
4 described under sub. (3).

5 (5) (a) The district shall hire an independent person to monitor and a project  
6 coordinator to satisfy the district's and the contractor's compliance with minority  
7 contracting goals under subs. (2) and (3). The person hired shall have previous  
8 experience working with minority group members. The district shall develop a  
9 mechanism to receive regular reports from the person hired with respect to the  
10 results of the person's studies of compliance with minority contracting goals.

11 (b) If the district or a contractor is unable to meet the goals under sub. (2) or  
12 (3), the person hired under par. (a) shall assess whether the district or contractor  
13 made a good faith effort to reach the goals. In determining whether a good faith effort  
14 was made to meet the goals, the person hired shall consider all of the following  
15 factors:

16 1. The supply of eligible minority businesses and women's businesses that have  
17 the financial capacity, technical capacity and previous experience in the areas in  
18 which contracts were awarded.

19 2. The competing demands for the services provided by eligible minority  
20 businesses and women's businesses, as described in subd. 1., in areas in which  
21 contracts were awarded.

22 3. The extent to which the district or contractors advertised for and  
23 aggressively solicited bids from eligible minority businesses and women's  
24 businesses, as described in subd. 1., and the extent to which eligible minority  
25 businesses and women's businesses submitted bids.

1           **(6)** Annually the legislative audit bureau shall conduct an audit of the district's  
2 efforts to achieve the minority participation and women participation hiring and  
3 contracting goals contained in this section. The audit bureau shall distribute a copy  
4 of each audit report under this subsection to the district, to the cochairs of the joint  
5 committee on finance and to the cochairs of the joint audit committee.

6           **(7)** The goals under subs. (2) and (3) shall apply to all of the following:

7           (a) Any insurance-funded repair work on football stadium facilities.

8           (b) Any post-construction contract related to football stadium facilities for  
9 management of the facilities, for professional services and for development services,  
10 except that this paragraph does not apply to a post-construction contract for general  
11 maintenance of football stadium facilities that is provided by a political subdivision.

12           (c) Any contractor, subcontractor or any other person who is awarded or enters  
13 into a contract that relates to the construction or renovation of football stadium  
14 facilities that are financed by the proceeds of bonds issued under s. 229.824 (8), or  
15 any subcontractor of such a person.

16           **229.8275 Prevailing wage.** A district may not enter into a contract under s.  
17 229.827 with a professional football team, as described in s. 229.823, or a related  
18 party that requires the team or related party to acquire and construct or renovate  
19 football stadium facilities that are part of any facilities that are leased by the district  
20 to the team or to a related party unless the professional football team or related party  
21 agrees as follows:

22           **(1)** Not to permit any employe working on the football stadium facilities who  
23 would be entitled to receive the prevailing wage rate under s. 66.293 and who would  
24 not be required or permitted to work more than the prevailing hours of labor, if the  
25 football stadium facilities were a project of public works subject to s. 66.293, to be

1 paid less than the prevailing wage rate or to be required or permitted to work more  
2 than the prevailing hours of labor, except as permitted under s. 66.293 (4) (a).

3 (2) To require any contractor, subcontractor or agent thereof performing work  
4 on the football stadium facilities to keep and permit inspection of records in the same  
5 manner as a contractor, subcontractor or agent thereof performing work on a project  
6 of public works that is subject to s. 66.293 is required to keep and permit inspection  
7 of records under s. 66.293 (10).

8 (3) Otherwise to comply with s. 66.293 in the same manner as a local  
9 governmental unit contracting for the erection, construction, remodeling, repairing  
10 or demolition of a project of public works is required to comply with s. 66.293 and to  
11 require any contractor, subcontractor or agent thereof performing work on the  
12 football stadium facilities to comply with s. 66.293 in the same manner as a  
13 contractor, subcontractor or agent thereof performing work on a project of public  
14 works that is subject to s. 66.293 is required to comply with s. 66.293.

15 **229.828 Dissolution of a district.** Subject to providing for the payment of  
16 its bonds, including interest on the bonds, and the performance of its other  
17 contractual obligations, a district may be dissolved by the action of the district board.  
18 If a district board adopts a resolution that imposes taxes and the resolution is not  
19 approved by the electors, as described in s. 229.824 (15), the district is dissolved. If  
20 the district is dissolved, the property of the district shall be transferred to the  
21 political subdivisions that compose the district's jurisdiction in such proportions as  
22 the secretary of administration determines fairly and reasonably represent the  
23 contributions of each political subdivision to the development or improvement of the  
24 football stadium facilities.

1           **229.829 Issuance and negotiability of bonds. (1) NEGOTIABILITY.** All bonds  
2 are negotiable for all purposes, notwithstanding their payment from a limited  
3 source.

4           **(2) EMPLOYMENT OF FINANCIAL CONSULTANT.** A district may retain the building  
5 commission or any other person as its financial consultant to assist with and  
6 coordinate the issuance of bonds.

7           **(3) NO PERSONAL LIABILITY.** Neither the members of the district board nor any  
8 person executing the bonds is liable personally on the bonds or subject to any  
9 personal liability or accountability by reason of the issuance of the bonds, unless the  
10 personal liability or accountability is the result of wilful misconduct.

11           **(4) LIMIT ON BONDS. (a)** Except as provided in par. (c), the principal amount of  
12 bonds, other than refunding bonds, that are issued by a district may not exceed  
13 \$160,000,000. The limitation under this subsection does not include the principal  
14 amount of any bonds that are to be used for any of the following purposes:

- 15           1. To pay issuance costs of the bonds.
- 16           2. To pay any original issue discount.
- 17           3. To make a deposit into a debt service reserve fund.
- 18           4. To pay costs of credit enhancement.

19           **(b)** Between the time of the first issuance of bonds and the end of the 3rd year  
20 that occurs immediately after the year in which the tax is first imposed under s.  
21 77.706, there shall be set aside in a construction reserve fund the amount of  
22 \$10,000,000 from funds raised pursuant to s. 229.826 (5). The investment earnings  
23 on the construction reserve fund shall be used to pay costs of constructing football  
24 stadium facilities. The corpus of the construction reserve fund shall be applied to the  
25 final costs of completing the football stadium facilities financed with bonds if and to

1 the extent that the legislative audit bureau upon request of the district, or the district  
2 board upon the affirmative vote of at least 5 of its members, determines that such  
3 costs were necessary to complete the football stadium facilities as contemplated in  
4 the original agreement between the district and the football team or a related party  
5 under s. 229.827. Any balance in the construction reserve fund remaining following  
6 final completion and payment for the football stadium facilities shall be applied to  
7 the early retirement of bonds.

8 (c) The principal amount of bonds, other than refunding bonds, that may be  
9 issued by a district under pars. (a) and (b) shall be reduced by the amount of any  
10 proceeds from a loan obtained by a county located within a district's jurisdiction from  
11 the board of commissioners of public lands under s. 24.61 (3) (a) 2. that are used for  
12 purposes related to the acquisition, renovation or construction of football stadium  
13 facilities pursuant to an agreement under s. 229.827 (3).

14 (5) DATE OF ISSUANCE. All bonds, other than refunding bonds, that are issued  
15 by a district shall be issued no later than December 31, 2004.

16 **229.830 Special debt service reserve funds for moral obligation pledge.**

17 (1) DESIGNATION OF SPECIAL DEBT SERVICE RESERVE FUNDS. A district may designate one  
18 or more accounts in funds created under s. 66.066 (2) (e) as special debt service  
19 reserve funds, if, prior to each issuance of bonds to be secured by each special debt  
20 service reserve fund, the secretary of administration determines that all of the  
21 following conditions are met with respect to the bonds:

22 (a) *Purpose.* The proceeds of the bonds, other than refunding bonds, will be  
23 used for purposes related to football stadium facilities.

24 (b) *Feasibility.* The proceeds of bonds, other than refunding bonds, will be used  
25 for feasible projects and there is a reasonable likelihood that the bonds will be repaid

1 without the necessity of drawing on funds in the special debt service reserve fund  
2 that secures the bonds. The secretary of administration may make the  
3 determinations required under this paragraph only after considering all of the  
4 following:

5 1. Whether a pledge of the tax revenues of the district is made under the bond  
6 resolution.

7 2. How the tax revenues of the district are pledged to the payment of the bonds.

8 3. Revenue projections for the project to be financed by the bonds, including tax  
9 revenues, and the reasonableness of the assumptions on which these revenue  
10 projections are based.

11 4. The proposed interest rates of the bonds and the resulting cash-flow  
12 requirements.

13 5. The projected ratio of annual tax revenues to annual debt service of the  
14 district, taking into account capitalized interest.

15 6. Whether an understanding exists providing for repayment by the district to  
16 the state of all amounts appropriated to the special debt service reserve fund  
17 pursuant to sub. (7).

18 7. Whether the district has agreed that the department of administration will  
19 have direct and immediate access, at any time and without notice, to all records of  
20 the district.

21 (c) *Limit on bonds issued backed by moral obligation pledge.* The principal  
22 amount of all bonds, other than refunding bonds, that would be secured by all special  
23 debt service reserve funds of the district will not exceed the amount of bonds, other  
24 than refunding bonds, that may be issued under s. 229.829 (4).



1           (d) *Date of issuance.* The bonds, other than refunding bonds, will be issued no  
2 later than December 31, 2004.

3           (e) *Refunding bonds.* All refunding bonds to be secured by the special debt  
4 service reserve fund meet all of the following conditions:

5           1. The refunding bonds are to be issued to fund, refund or advance refund bonds  
6 secured by a special debt service reserve fund.

7           2. The refunding of bonds by the refunding bonds will not adversely affect the  
8 risk that the state will be called on to make a payment under sub. (7).

9           (f) *Approval of outstanding debt.* All outstanding debt of the district has been  
10 reviewed and approved by the secretary of administration. In determining whether  
11 to approve outstanding debt under this paragraph, the secretary may consider any  
12 factor which the secretary determines to have a bearing on whether the state moral  
13 obligation pledge under sub. (7) should be granted with respect to an issuance of  
14 bonds.

15           (g) *Financial reports.* The district has agreed to provide to the department of  
16 administration, the legislative fiscal bureau and the legislative audit bureau all  
17 financial reports of the district and all regular monthly statements of any trustee of  
18 the bonds on a direct and ongoing basis.

19           **(2) PAYMENT OF FUNDS INTO A SPECIAL DEBT SERVICE RESERVE FUND.** A district shall  
20 pay into any special debt service reserve fund of the district any moneys appropriated  
21 and made available by the state under sub. (7) for the purposes of the special debt  
22 service reserve fund, any proceeds of a sale of bonds to the extent provided in the bond  
23 resolution authorizing the issuance of the bonds and any other moneys that are made  
24 available to the district for the purpose of the special debt service reserve fund from  
25 any other source.

1           **(3) USE OF MONEYS IN THE SPECIAL DEBT SERVICE RESERVE FUND.** All moneys held  
2 in any special debt service reserve fund of a district, except as otherwise specifically  
3 provided, shall be used, as required, solely for the payment of the principal of bonds  
4 secured in whole or in part by the special debt service reserve fund, the making of  
5 sinking fund payments with respect to these bonds, the purchase or redemption of  
6 these bonds, the payment of interest on these bonds or the payment of any  
7 redemption premium required to be paid when these bonds are redeemed prior to  
8 maturity. If moneys in a special debt service reserve fund at any time are less than  
9 the special debt service reserve fund requirement under sub. (5) for the special debt  
10 service reserve fund, the district may not use these moneys for any optional purchase  
11 or optional redemption of the bonds. Any income or interest earned by, or increment  
12 to, any special debt service reserve fund due to the investment of moneys in the  
13 special debt service reserve fund may be transferred by the district to other funds or  
14 accounts of the district to the extent that the transfer does not reduce the amount of  
15 the special debt service reserve fund below the special debt service reserve fund  
16 requirement under sub. (5) for the special debt service reserve fund.

17           **(4) LIMITATION ON BONDS SECURED BY A SPECIAL DEBT SERVICE RESERVE FUND.** A  
18 district shall accumulate in each special debt service reserve fund an amount equal  
19 to the special debt service reserve fund requirement under sub. (5) for the special  
20 debt service reserve fund. A district may not at any time issue bonds secured in whole  
21 or in part by a special debt service reserve fund if upon the issuance of these bonds  
22 the amount in the special debt service reserve fund will be less than the special debt  
23 service reserve fund requirement under sub. (5) for the special debt service reserve  
24 fund.

1           **(5) SPECIAL DEBT SERVICE RESERVE FUND REQUIREMENT.** The special debt service  
2 reserve fund requirement for a special debt service reserve fund, as of any particular  
3 date of computation, is equal to an amount of money, as provided in the bond  
4 resolution authorizing the bonds with respect to which the special debt service  
5 reserve fund is established, that may not exceed the maximum annual debt service  
6 on the bonds of the district for the fiscal year in which the computation is made or  
7 any future fiscal year of the district secured in whole or in part by that special debt  
8 service reserve fund. In computing the annual debt service for any fiscal year, bonds  
9 deemed to have been paid in accordance with the defeasance provisions of the bond  
10 resolution authorizing the issuance of the bonds shall not be included in bonds  
11 outstanding on the date of computation. The annual debt service for any fiscal year  
12 is the amount of money equal to the aggregate of all of the following calculated on the  
13 assumption that the bonds will, after the date of computation, cease to be  
14 outstanding by reason, but only by reason, of the payment of bonds when due, and  
15 the payment when due, and application in accordance with the bond resolution  
16 authorizing those bonds, of all of the sinking fund payments payable at or after the  
17 date of computation:

18           (a) All interest payable during the fiscal year on all bonds that are secured in  
19 whole or in part by the special debt service reserve fund and that are outstanding on  
20 the date of computation.

21           (b) The principal amount of all of the bonds that are secured in whole or in part  
22 by the special debt service reserve fund, are outstanding on the date of computation  
23 and mature during the fiscal year.

24           (c) All amounts specified in bond resolutions of the district authorizing any of  
25 the bonds that are secured in whole or in part by the special debt service reserve fund

1 to be payable during the fiscal year as a sinking fund payment with respect to any  
2 of the bonds that mature after the fiscal year.

3 **(6) VALUATION OF SECURITIES.** In computing the amount of a special debt service  
4 reserve fund for the purposes of this section, securities in which all or a portion of the  
5 special debt service reserve fund is invested shall be valued at par, or, if purchased  
6 at less than par, at their cost to the district.

7 **(7) STATE MORAL OBLIGATION PLEDGE.** If at any time of valuation the special debt  
8 service reserve fund requirement under sub. (5) for a special debt service reserve  
9 fund exceeds the amount of moneys in the special debt service reserve fund, the  
10 district board shall certify to the secretary of administration, the governor, the joint  
11 committee on finance and the governing body of the county in the district the amount  
12 necessary to restore the special debt service reserve fund to an amount equal to the  
13 special debt service reserve fund requirement under sub. (5) for the special debt  
14 service reserve fund. If this certification is received by the secretary of  
15 administration in an even-numbered year prior to the completion of the budget  
16 compilation under s. 16.43, the secretary shall include the certified amount in the  
17 budget compilation. In any case, the joint committee on finance shall introduce in  
18 either house, in bill form, an appropriation of the amount so certified to the  
19 appropriate special debt service reserve fund of the district. Recognizing its moral  
20 obligation to do so, the legislature hereby expresses its expectation and aspiration  
21 that, if ever called upon to do so, it shall make this appropriation.

22 **(8) INFORMATION TO JOINT COMMITTEE ON FINANCE.** The district shall provide to  
23 the cochairpersons of the joint committee on finance information concerning the  
24 district's projected cashflows and security features underlying each issuance of  
25 bonds under this subchapter.

1           **229.831 Bonds not public debt. (1)** The state and the county and  
2 municipalities located wholly or partly within the district’s jurisdiction are not liable  
3 on bonds and the bonds are not a debt of the state or the county or any municipality  
4 located wholly or partly within the district. All bonds shall contain a statement to  
5 this effect on the face of the bond. A bond issue does not, directly or indirectly or  
6 contingently, obligate the state or a political subdivision of the state to levy any tax  
7 or make any appropriation for payment of the bonds.

8           **(2)** Nothing in this subchapter authorizes a district to create a debt of the state  
9 or the county or any municipality located wholly or partly within the district’s  
10 jurisdiction, and all bonds issued by a district are payable, and shall state that they  
11 are payable, solely from the funds pledged for their payment in accordance with the  
12 bond resolution authorizing their issuance or in any trust indenture or mortgage or  
13 deed of trust executed as security for the bonds. Neither the state nor the county or  
14 any such municipality is liable for the payment of the principal of or interest on a  
15 bond or for the performance of any pledge, mortgage, obligation or agreement that  
16 may be undertaken by a district. The breach of any pledge, mortgage, obligation or  
17 agreement undertaken by a district does not impose pecuniary liability upon the  
18 state or the county or any such municipality in the district’s jurisdiction or a charge  
19 upon its general credit or against its taxing power.

20           **(3)** Bonds issued by the district may be secured only by the district’s interest  
21 in any football stadium facilities, by income from these facilities, by proceeds of bonds  
22 issued by the district and by other amounts placed in a special redemption fund and  
23 investment earnings on such amounts, including any taxes imposed by the district  
24 under subch. V of ch. 77. The district may not pledge its full faith and credit on the  
25 bonds and the bonds are not a general obligation liability of the district.

1           **229.832 State pledge.** The state pledges to and agrees with the bondholders,  
2 and persons that enter into contracts with a district under this subchapter, that the  
3 state will not limit or alter the rights and powers vested in a district by this  
4 subchapter, including the rights and powers under s. 229.824 (15), before the district  
5 has fully met and discharged the bonds, and any interest due on the bonds, and has  
6 fully performed its contracts, unless adequate provision is made by law for the  
7 protection of the bondholders or those entering into contracts with a district.

8           **229.833 Trust funds.** All moneys received under this subchapter, whether as  
9 proceeds from the sale of bonds or from any other source, are trust funds to be held  
10 and applied solely as provided in this subchapter. Any officer with whom, or any  
11 bank or trust company with which, those moneys are deposited shall act as trustee  
12 of those moneys and shall hold and apply the moneys for the purposes of this  
13 subchapter, subject to this subchapter and the bond resolution authorizing issuance  
14 of the bonds.

15           **229.834 Budgets; rates and charges; audit.** A district shall adopt a  
16 calendar year as its fiscal year for accounting purposes. The district board shall  
17 annually prepare a budget for the district. Rates and other charges received by the  
18 district shall be used for the general expenses and capital expenditures of the district  
19 and to pay interest, amortization, and retirement charges on bonds. A district shall  
20 maintain an accounting system in accordance with generally accepted accounting  
21 principles and shall have its financial statements and debt covenants audited  
22 annually by an independent certified public accountant.

23           **SECTION 63.** 341.14 (6r) (b) 1. of the statutes is amended to read:

24           341.14 **(6r)** (b) 1. Upon application to register an automobile, station wagon or  
25 motor home, or a motor truck, dual purpose motor home or dual purpose farm truck

1 which has a gross weight of not more than 8,000 pounds, or a farm truck which has  
2 a gross weight of not more than 12,000 pounds, by any person who is a resident of  
3 this state and a member of an authorized special group, the department shall issue  
4 to the person special plates whose colors and design shall indicate that the vehicle  
5 is owned by a person who is a member of the applicable special group. The  
6 department may not issue any special group plates under par. (f) 55. until 6 months  
7 after the department has received information sufficient for the department to  
8 determine that any approvals required for use of any logo, trademark, trade name  
9 or other commercial symbol designating the professional football team have been  
10 obtained.

11 **SECTION 64.** 341.14 (6r) (b) 3. of the statutes, as affected by 1999 Wisconsin Act  
12 .... (Senate Bill 381), is amended to read:

13 341.14 **(6r)** (b) 3. An additional fee of \$15 shall be charged for the issuance or  
14 reissuance of a plate issued on an annual basis for a special group specified under  
15 par. (f) 35. to 47., 53. ~~or~~ 54. or 55. or designated by the department under par. (fm).  
16 An additional fee of \$15 shall be charged for the issuance or reissuance of a plate  
17 issued on a biennial basis for a special group specified under par. (f) 35. to 47., 53. ~~or~~  
18 54. or 55. or designated by the department under par. (fm) if the plate is issued during  
19 the first year of the biennial registration period or \$15 for the issuance or reissuance  
20 if the plate is issued during the 2nd year of the biennial registration period. The  
21 department shall deposit in the general fund and credit to the appropriation account  
22 under s. 20.395 (5) (cj) all fees collected under this subdivision for the issuance or  
23 reissuance of a plate for a special group designated by the department under par.  
24 (fm).

25 **SECTION 65.** 341.14 (6r) (b) 8. of the statutes is created to read:

1           341.14 **(6r)** (b) 8. An additional fee of \$25 that is in addition to the fee under  
2           subd. 3. shall be charged for the issuance or renewal of a plate issued on an annual  
3           basis for the special group specified under par. (f) 55. An additional fee of \$50 that  
4           is in addition to the fee under subd. 3. shall be charged for the issuance or renewal  
5           of a plate issued on the biennial basis for the special group specified under par. (f) 55.  
6           if the plate is issued or renewed during the first year of the biennial registration  
7           period or \$25 for the issuance or renewal if the plate is issued or renewed during the  
8           2nd year of the biennial registration period. For each professional football team for  
9           which plates are produced under par. (f) 55., all moneys received under this  
10          subdivision in excess of the initial costs of data processing for the special group plate  
11          related to that team under par. (f) 55. or \$35,000, whichever is less, shall be deposited  
12          in the general fund and credited as follows:

13           a. An amount equal to the costs of licensing fees under par. (h) that are related  
14          to that team shall be credited to the appropriation account under s. 20.395 (5) (cL).

15           b. The remainder after crediting the appropriation account as provided in subd.  
16          8. a. shall be credited to the appropriation account under s. 20.395 (1) (ig). The  
17          department of transportation shall identify and record the percentage of moneys  
18          that are attributable to each professional football team represented by a plate under  
19          par. (f) 55.

20          **SECTION 66.** 341.14 (6r) (c) of the statutes, as affected by 1999 Wisconsin Act  
21          9, is repealed and recreated to read:

22           341.14 **(6r)** (c) Special group plates shall display the word “Wisconsin”, the  
23          name of the applicable authorized special group, a symbol representing the special  
24          group, not exceeding one position, and identifying letters or numbers or both, not  
25          exceeding 6 positions and not less than one position. The department shall specify



1 the design for special group plates, but the department shall consult the president  
2 of the University of Wisconsin System before specifying the word or symbol used to  
3 identify the special groups under par. (f) 35. to 47., the secretary of natural resources  
4 before specifying the word or symbol used to identify for the special group under par.  
5 (f) 50. and the chief executive officer of the professional football team and an  
6 authorized representative of the league of professional football teams described in  
7 s. 229.823 to which that team belongs before specifying the design for the applicable  
8 special group plate under par. (f) 55. Special group plates under par. (f) 50. shall be  
9 as similar as possible to regular registration plates in color and design.

10 **SECTION 67.** 341.14 (6r) (e) of the statutes, as affected by 1999 Wisconsin Act  
11 9, is amended to read:

12 341.14 **(6r)** (e) The department shall specify one combination of colors for  
13 special group plates for groups or organizations which are not military in nature and  
14 not special group plates under par. (f) 35. to 47. and 50. and for each professional  
15 football team under par. (f) 55. The department shall specify one combination of  
16 colors for special group plates under par. (f) 35. to 47. The department shall specify  
17 the word or words comprising the special group name and the symbol to be displayed  
18 upon special group plates for a group or organization which is not military in nature  
19 after consultation with the chief executive officer in this state of the group or  
20 organization. The department shall require that the word or words and symbol for  
21 a university specified under par. (f) 35. to 47. be a registration decal or tag and affixed  
22 to the special group plate and be of the colors for a university specified under par. (f)  
23 35. to 47. that the president of the University of Wisconsin System specifies.

24 **SECTION 68.** 341.14 (6r) (f) 55. of the statutes is created to read:

1           341.14 **(6r)** (f) 55. Persons interested in expressing their support of a  
2 professional football team, as described in s. 229.823, whose home stadium, as  
3 defined in s. 229.821 (8), is in this state.

4           **SECTION 69.** 341.14 (6r) (fm) 7. of the statutes, as affected by 1999 Wisconsin  
5 Act .... (Senate Bill 381), is amended to read:

6           341.14 **(6r)** (fm) 7. After Except for the authorized special group enumerated  
7 under par. (f) 55., after October 1, 1998, additional authorized special groups may  
8 only be special groups designated by the department under this paragraph. The  
9 authorized special groups enumerated in par. (f) shall be limited solely to those  
10 special groups specified under par. (f) on October 1, 1998, except for the authorized  
11 special group enumerated under par. (f) 55. This subdivision does not apply to the  
12 special group specified under par. (f) 54.

13           **SECTION 70.** 341.14 (6r) (h) of the statutes is created to read:

14           341.14 **(6r)** (h) From the appropriation under s. 20.395 (5) (cL), the department  
15 shall pay reasonable licensing fees relating to the word or words or the symbol on  
16 special group plates under par. (f) 55.

17           **SECTION 71.** 779.14 (1m) (d) 2. b. of the statutes is amended to read:

18           779.14 **(1m)** (d) 2. b. The Except as provided in sub. (4), the contract shall  
19 require the prime contractor to provide a payment and performance bond meeting  
20 the requirements of par. (e), unless the public body authorized to enter into the  
21 contract allows the prime contractor to substitute a different payment assurance for  
22 the payment and performance bond. The public body may allow a prime contractor  
23 to substitute a different payment and performance assurance for the payment and  
24 performance bond only if the substituted payment and performance assurance is for  
25 an amount at least equal to the contract price and is in the form of a bond, an

1 irrevocable letter of credit or an escrow account acceptable to the public body. The  
2 public body shall establish written standards under this subd. 2. b. governing when  
3 a different payment and performance assurance may be substituted for a payment  
4 and performance bond under par. (e).

5 **SECTION 72.** 779.14 (1m) (d) 3. of the statutes is amended to read:

6 779.14 **(1m)** (d) 3. ~~In Except as provided in sub. (4), in~~ the case of a contract with  
7 a contract price exceeding \$100,000, as indexed under sub. (1s), the contract shall  
8 require the prime contractor to obtain a payment and performance bond meeting the  
9 requirements under par. (e).

10 **SECTION 73.** 779.14 (4) of the statutes is created to read:

11 779.14 **(4)** BONDING EXEMPTION. A contract with a local professional football  
12 stadium district under subch. IV of ch. 229 is not required under sub. (1m) (d) 2. b.  
13 or 3. to include a provision requiring the prime contractor to provide or obtain a  
14 payment and performance bond or other payment assurance.

15 **SECTION 74.** 946.15 of the statutes is amended to read:

16 **946.15 Public construction contracts at less than full rate. (1)** Any  
17 employer, or any agent or employe of an employer, who induces any person who seeks  
18 to be or is employed pursuant to a public contract as defined in s. 66.29 (1) (c) or who  
19 seeks to be or is employed on a project on which a prevailing wage rate determination  
20 has been issued by the department of workforce development under s. 66.293 (3),  
21 103.49 (3) ~~or~~, 103.50 (3) or 229.8275 (3) or by a local governmental unit, as defined  
22 in s. 66.293 (1) (d), under s. 66.293 (6) to give up, waive or return any part of the  
23 compensation to which that person is entitled under his or her contract of  
24 employment or under the prevailing wage rate determination issued by the  
25 department or local governmental unit, or who reduces the hourly basic rate of pay

1 normally paid to an employe for work on a project on which a prevailing wage rate  
2 determination has not been issued under s. 66.293 (3) or (6), 103.49 (3) ~~or~~ 103.50 (3)  
3 or 229.8275 (3) during a week in which the employe works both on a project on which  
4 a prevailing wage rate determination has been issued and on a project on which a  
5 prevailing wage rate determination has not been issued, is guilty of a Class E felony.

6 **(2)** Any person employed pursuant to a public contract as defined in s. 66.29  
7 (1) (c) or employed on a project on which a prevailing wage rate determination has  
8 been issued by the department of workforce development under s. 66.293 (3), 103.49  
9 (3) ~~or~~ 103.50 (3) or 229.8275 (3) or by a local governmental unit, as defined in s.  
10 66.293 (1) (d), under s. 66.293 (6) who gives up, waives or returns to the employer or  
11 agent of the employer any part of the compensation to which the employe is entitled  
12 under his or her contract of employment or under the prevailing wage determination  
13 issued by the department or local governmental unit, or who gives up any part of the  
14 compensation to which he or she is normally entitled for work on a project on which  
15 a prevailing wage rate determination has not been issued under s. 66.293 (3) or (6),  
16 103.49 (3) ~~or~~ 103.50 (3) or 229.8275 (3) during a week in which the person works  
17 part-time on a project on which a prevailing wage rate determination has been  
18 issued and part-time on a project on which a prevailing wage rate determination has  
19 not been issued, is guilty of a Class C misdemeanor.

20 **(3)** Any employer or labor organization, or any agent or employe of an employer  
21 or labor organization, who induces any person who seeks to be or is employed on a  
22 project on which a prevailing wage rate determination has been issued by the  
23 department of workforce development under s. 66.293 (3), 103.49 (3) ~~or~~ 103.50 (3)  
24 or 229.8275 (3) or by a local governmental unit, as defined in s. 66.293 (1) (d), under  
25 s. 66.293 (6) to permit any part of the wages to which that person is entitled under

1 the prevailing wage rate determination issued by the department or local  
2 governmental unit to be deducted from the person's pay is guilty of a Class E felony,  
3 unless the deduction would be permitted under 29 CFR 3.5 or 3.6 from a person who  
4 is working on a project that is subject to 40 USC 276c.

5 (4) Any person employed on a project on which a prevailing wage rate  
6 determination has been issued by the department of workforce development under  
7 s. 66.293 (3), 103.49 (3) ~~or~~, 103.50 (3) or 229.8275 (3) or by a local governmental unit,  
8 as defined in s. 66.293 (1) (d), under s. 66.293 (6) who permits any part of the wages  
9 to which that person is entitled under the prevailing wage rate determination issued  
10 by the department or local governmental unit to be deducted from his or her pay is  
11 guilty of a Class C misdemeanor, unless the deduction would be permitted under 29  
12 CFR 3.5 or 3.6 from a person who is working on a project that is subject to 40 USC  
13 276c.

14 **SECTION 75. Initial applicability.**

15 (1) TAXATION.

16 (a) The treatment of sections 71.05 (1) (c) 5., 71.26 (1) (bm) and (1m) (g), 71.36  
17 (1m) and 71.45 (1t) (g) of the statutes first applies to taxable years beginning on  
18 January 1, 2000.

19 (b) The treatment of section 71.10 (5e) of the statutes first applies to taxable  
20 years beginning on January 1, 2001

21 (2) PROPERTY TAX. The renumbering and amendment of section 70.11 (36) of the  
22 statutes and the creation of section 70.11 (36) (b) of the statutes first apply to the  
23 property tax assessments as of January 1, 2001.

24 (3) PREVAILING WAGE. The treatment of sections 103.49 (3) (ar), 109.09 (1),  
25 111.322 (2m) (c), 227.01 (13) (t), 229.8275 and 946.15 of the statutes first applies to

1 a contract under section 229.827 of the statutes, as created by this act, between a  
2 local professional football stadium district and a professional football team, as  
3 described in section 229.823 of the statutes, as created by this act, or a related party,  
4 as defined in section 229.821 (12) of the statutes, as created by this act, that requires  
5 the team or related party to acquire and construct or renovate football stadium  
6 facilities that are part of any facilities that are leased by the district to the team or  
7 to a related party entered, or extended, modified or renewed, on the effective date of  
8 this subsection.

9 **SECTION 76. Effective dates.** This act takes effect on the day after publication,  
10 except as follows:

11 (1) The treatment of section 77.54 (45) of the statutes takes effect on the first  
12 day of the 2nd month beginning after publication.

13 (END)