



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBs0523/3/

MS/JTK/RC/JK/GM/PEN:cmh/kmg:jf&ch

RMR

SENATE SUBSTITUTE AMENDMENT,
TO 1999 ASSEMBLY BILL 892

Vogel

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:

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24**20.566 Revenue, department of****(1) COLLECTION OF TAXES**

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

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

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

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

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

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

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

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

20.566 (1) (ge) *Administration of local professional football stadium district taxes.* From the moneys transferred from the appropriation account under s. 20.835 (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. shall be credited to this appropriation.

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

11 20.835 (4) (ge) *Local professional football stadium district taxes.* All moneys
12 received from the taxes imposed under s. 77.706, for the purpose of distribution to
13 the special districts that adopt a resolution imposing taxes under subch. V of ch. 77,
14 and for the purpose of financing a local professional football stadium district, except
15 that, of those tax revenues collected under subch. V of ch. 77, 1.5% shall be credited
16 to the appropriation account under s. 20.566 (1) (ge).

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

18 20.867 (5) **SERVICES TO NONSTATE GOVERNMENTAL UNITS.** (g) *Financial consulting*
19 *services.* All moneys received from local professional football stadium districts for
20 financial consulting services provided under s. 18.03 (5s), to be used to provide those
21 services.

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

23 24.61 (2) (a) (title) *Authorized investments by board.*

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

25 24.61 (2) (a) 3. Bonds and notes of this state.

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

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

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

5 24.61 (2) (b) *Deposited with state treasurer.* All bonds, notes and other
6 securities so purchased under par. (a) shall be deposited with the state treasurer.

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

8 24.61 (2) (c) *Delegation of investment authority to investment board.* The board
9 of commissioners of public lands may delegate to the investment board the authority
10 to invest part or all of the moneys belonging to the trust funds. If the board of
11 commissioners of public lands delegates the authority, the investment board may
12 invest the moneys belonging to the trust funds in any manner authorized for the
13 investment of any funds specified in s. 25.17 (1).

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

15 24.62 (1) Except as authorized in sub. (2), the board shall deduct its expenses
16 incurred in administering investments and loans under s. 24.61 from the gross
17 receipts of the fund to which the interest and income of the investment or loan will
18 be added. If the board of commissioners of public lands delegates to the investment
19 board the authority to invest part or all of the moneys belonging to the trust funds,
20 the investment board shall deduct its expenses incurred in administering
21 investments under s. 24.61 from the gross receipts of the fund to which the interest
22 and income of the investment will be added.

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

24 25.16 (8) The executive director shall assign an investment professional to
25 assist the board of commissioners of public lands in establishing and maintaining

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

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

8 25.17 (1) (ah) Agricultural college fund (s. 24.82), but subject to the terms of
9 delegation under s. 24.61 (2) (c);

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

11 25.17 (1) (ax) Common school fund (s. 24.76), but subject to the terms of
12 delegation under s. 24.61 (2) (c);

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

14 25.17 (1) (kd) Normal school fund (s. 24.80), but subject to the terms of
15 delegation under s. 24.61 (2) (c);

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

17 25.17 (1) (xLm) University fund (s. 24.81), but subject to the terms of delegation
18 under s. 24.61 (2) (c);

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

20 25.17 (1) (zm) All other funds of the state or of any state department or
21 institution, ~~except funds which under article X of the constitution are controlled and~~
22 ~~invested by the board of commissioners of public lands,~~ funds which are required by
23 specific provision of law to be controlled and invested by any other authority, and
24 moneys in the University of Wisconsin trust funds, and in the trust funds of the state
25 universities.

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

2 25.17 (3) (b) 11. Bonds issued by a local professional football stadium district
3 created under subch. IV of ch. 229.

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

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

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

10 25.50 (1) (d) "Local government" means any county, town, village, city, power
11 district, sewerage district, drainage district, town sanitary district, public inland
12 lake protection and rehabilitation district, local professional baseball park district
13 created under subch. III of ch. 229, family care district under s. 46.2895, local
14 professional football stadium district created under subch. IV of ch. 229, public
15 library system, school district or technical college district in this state, any
16 commission, committee, board or officer of any governmental subdivision of this
17 state, any court of this state, other than the court of appeals or the supreme court,
18 or any authority created under s. 231.02, 233.02 or 234.02.

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

20 32.02 (1) Any county, town, village, city, including villages and cities
21 incorporated under general or special acts, school district, the department of health
22 and family services, the department of corrections, the board of regents of the
23 university of Wisconsin system, the building commission, a commission created by
24 contract under s. 66.30, with the approval of the municipality in which condemnation
25 is proposed, or any public board or commission, for any lawful purpose, but in the

1 case of city and village boards or commissions approval of that action is required to
2 be granted by the governing body. A mosquito control commission, created under s.
3 59.70 (12), and a local professional football stadium district board, created under
4 subch. IV of ch. 229, may not acquire property by condemnation.

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

6 66.04 (2) (a) (intro.) Any county, city, village, town, school district, drainage
7 district, technical college district or other governing board, as defined by s. 34.01 (1),
8 other than a local professional football stadium district board created under subch.
9 IV of ch. 229, may invest any of its funds not immediately needed in any of the
10 following:

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

12 66.04 (2) (a) 3q. Bonds issued by a local professional football stadium district
13 created under subch. IV of ch. 229.

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

15 66.066 (1) (a) "Municipality" means any city, village, town, county, commission
16 created by contract under s. 66.30, public inland lake protection and rehabilitation
17 district established under s. 33.23, 33.235 or 33.24, metropolitan sewerage district
18 created under ss. 66.20 to 66.26 or 66.88 to 66.918, town sanitary district under
19 subch. IX of ch. 60, a local professional baseball park district created under subch.
20 III of ch. 229, a local professional football stadium district created under subch. IV
21 of ch. 229 or a municipal water district or power district under ch. 198 and any other
22 public or quasi-public corporation, officer, board or other public body empowered to
23 borrow money and issue obligations to repay the same out of revenues.
24 "Municipality" does not include the state or a local exposition district created under
25 subch. II of ch. 229.

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

2 66.066 (1) (c) "Revenue" means all moneys received from any source by a public
3 utility and all rentals and fees and, in the case of a local professional baseball park
4 district created under subch. III of ch. 229 includes tax revenues deposited into a
5 special fund under s. 229.685 and payments made into a special debt service reserve
6 fund under s. 229.74 and, in the case of a local professional football stadium district
7 created under subch. IV of ch. 229 includes tax revenues deposited into a special fund
8 under s. 229.825 and payments made into a special debt service reserve fund under
9 s. 229.830.

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

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

12 66.066 (5) (b) Revenue bonds issued by a local professional football stadium
13 district created under subch. IV of ch. 229 are subject to the provisions in ss. 229.829
14 to 229.834.

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

16 **66.067 Public works projects.** For financing purposes, garbage
17 incinerators, toll bridges, swimming pools, tennis courts, parks, playgrounds, golf
18 links, bathing beaches, bathhouses, street lighting, city halls, village halls, town
19 halls, courthouses, jails, schools, cooperative educational service agencies, hospitals,
20 homes for the aged or indigent, child care centers, as defined in s. 231.01 (3c),
21 regional projects, waste collection and disposal operations, systems of sewerage,
22 local professional baseball park facilities, local professional football stadium
23 facilities and any and all other necessary public works projects undertaken by any
24 municipality are public utilities within the meaning of s. 66.066.

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

3 66.30 (1) (a) In this section "municipality" means the state or any department
4 or agency thereof, or any city, village, town, county, school district, public library
5 system, public inland lake protection and rehabilitation district, sanitary district,
6 farm drainage district, metropolitan sewerage district, sewer utility district, solid
7 waste management system created under s. 59.70 (2), local exposition district
8 created under subch. II of ch. 229, local professional baseball park district created
9 under subch. III of ch. 229, local professional football stadium district created under
10 subch. IV of ch. 229, family care district under s. 46.2895, water utility district,
11 mosquito control district, municipal electric company, county or city transit
12 commission, commission created by contract under this section, taxation district or
13 regional planning commission.

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

16 70.11 (36) (a) **PROFESSIONAL SPORTS AND ENTERTAINMENT HOME STADIUMS.**
17 Property consisting of or contained in a sports and entertainment home stadium,
18 except a football stadium as defined in s. 229.821 (6); including but not limited to
19 parking lots, garages, restaurants, parks, concession facilities, entertainment
20 facilities, transportation facilities, and other functionally related or auxiliary
21 facilities and structures; including those facilities and structures while they are
22 being built; constructed by, leased to or primarily used by a professional athletic team
23 that is a member of a league that includes teams that have home stadiums in other
24 states, and the land on which that stadium and those structures and facilities are

1 located. Leasing or subleasing the property; regardless of the lessee, the sublessee
2 and the use of the leasehold income; does not render the property taxable.

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

4 70.11 (36) (b) Property consisting of or contained in a football stadium, as
5 defined in s. 229.821 (6), and related facilities and structures, including those
6 facilities and structures while they are being built or constructed, primarily used by
7 a professional football team described in s. 229.823, and the land, including parking
8 lots, on which that stadium and those facilities and structures are located. Related
9 facilities and structures are limited to improvements that share common structural
10 supports with the stadium or are physically attached to the stadium. Using the
11 property for garages, restaurants, parks, concession facilities, entertainment
12 facilities, transportation facilities, or other functionally related or auxiliary facilities
13 does not render the property taxable. Leasing or subleasing the property; regardless
14 of the lessee, the sublessee and the use of the leasehold income; does not render the
15 property taxable.

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

17 71.05 (1) (c) 5. A local professional football stadium district created under
18 subch. IV of ch. 229.

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

20 71.10 (5e) LOCAL PROFESSIONAL FOOTBALL STADIUM DISTRICT DEBT SERVICE
21 DONATION. (a) *Definitions.* In this subsection:

22 1. "Department" means the department of revenue.

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

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

5 2. 'Designation added to tax owed.' If the individual owes any tax, the
6 individual shall remit in full the tax due and the amount designated on the return
7 as a football donation when the individual files a tax return.

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

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

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

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

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

1 the refund the individual is otherwise owed, after crediting under ss. 71.75 (9) and
2 71.80 (3) and after error corrections.

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

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

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

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

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

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

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

22 2.

23 4. From the moneys received from designations for football donations, an
24 amount equal to the sum of administrative expenses, including data processing
25 costs, certified under subd. 1. shall be deposited into the general fund and credited

1 to the appropriation under s. 20.566 (1) (hp), and the net amount remaining that is
2 certified under subd. 3. shall be deposited into the fund created under s. 229.8257
3 and credited for maintenance and operating costs of a football stadium under s.
4 229.821 (6).

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

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

13 71.26 (1) (bm) *Certain local districts.* Income of a local exposition district
14 created under subch. II of ch. 229 or, a local professional baseball park district
15 created under subch. III of ch. 229 or a local professional football stadium district
16 created under subch. IV of ch. 229.

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

18 71.26 (1m) (g) Those issued under s. 66.066 by a local professional baseball
19 park district or a local professional football stadium district.

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

21 71.36 (1m) A tax-option corporation may deduct from its net income all
22 amounts included in the Wisconsin adjusted gross income of its shareholders, the
23 capital gain deduction under s. 71.05 (6) (b) 9. and all amounts not taxable to
24 nonresident shareholders under ss. 71.04 (1) and (4) to (9) and 71.362. For purposes
25 of this subsection, interest on federal obligations, obligations issued under s. 66.066

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

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

19 71.45 (1t) (g) Those issued under s. 66.066 by a local professional baseball park
20 district or a local professional football stadium district.

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

22 77.54 (45) The gross receipts from the sale of and the use or other consumption
23 of a onetime license or similar right to purchase admission to professional football
24 games at a football stadium, as defined in s. 229.821 (6), that is granted by a
25 municipality; a local professional football stadium district; or a professional football

1 team or related party, as defined in s. 229.821 (12); if the person who buys the license
2 or right is entitled, at the time the license or right is transferred to the person, to
3 purchase admission to at least 3 professional football games in this state during one
4 football season. The exemption under this subsection does not apply to a license or
5 right that is sold after December 31, 2003.

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

7 **77.705 (title) Adoption by resolution; baseball park district.**

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

9 **77.706 Adoption by resolution; football stadium district.** A local
10 professional football stadium district created under subch. IV of ch. 229, by
11 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this
12 subchapter at a rate of 0.5% of the gross receipts or sales price. Those taxes may be
13 imposed only in their entirety. The imposition of the taxes under this section shall
14 be effective on the first day of the first month that begins at least 30 days after the
15 certification of the approval of the resolution by the electors in the district's
16 jurisdiction under s. 229.824 (15).

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

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

19 **77.707 (2) Retailers and the department of revenue may not collect a tax under**
20 **s. 77.706 for any local professional football stadium district created under subch. IV**
21 **of ch. 229 after the calendar quarter during which the local professional football**
22 **stadium district board makes all of the certifications to the department of revenue**
23 **under s. 229.825 (3), except that the department of revenue may collect from retailers**
24 **taxes that accrued before that calendar quarter and fees, interest and penalties that**
25 **relate to those taxes.**

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

2 **77.71 Imposition of county and special district sales and use taxes.**

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

6 (1) For the privilege of selling, leasing or renting tangible personal property
7 and for the privilege of selling, performing or furnishing services a sales tax is
8 imposed upon retailers at the rate of 0.5% in the case of a county tax or at the rate
9 under s. 77.705 or 77.706 in the case of a special district tax of the gross receipts from
10 the sale, lease or rental of tangible personal property, except property taxed under
11 sub. (4), sold, leased or rented at retail in the county or special district or from selling,
12 performing or furnishing services described under s. 77.52 (2) in the county or special
13 district.

14 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax or
15 at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
16 price upon every person storing, using or otherwise consuming in the county or
17 special district tangible personal property or services if the property or service is
18 subject to the state use tax under s. 77.53, except that a receipt indicating that the
19 tax under sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax
20 under this subsection and except that if the buyer has paid a similar local tax in
21 another state on a purchase of the same property or services that tax shall be credited
22 against the tax under this subsection and except that for motor vehicles that are used
23 for a purpose in addition to retention, demonstration or display while held for sale
24 in the regular course of business by a dealer the tax under this subsection is imposed
25 not on the sales price but on the amount under s. 77.53 (1m).

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

11 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax or
12 at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
13 price upon every person storing, using or otherwise consuming a motor vehicle, boat,
14 snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer,
15 all-terrain vehicle or aircraft, if that property must be registered or titled with this
16 state and if that property is to be customarily kept in a county that has in effect an
17 ordinance under s. 77.70 or in a special district that has in effect a resolution under
18 s. 77.705 or 77.706, except that if the buyer has paid a similar local sales tax in
19 another state on a purchase of the same property that tax shall be credited against
20 the tax under this subsection.

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

22 77.76 (3m) From the appropriation under s. 20.835 (4) (gb) the department, for
23 the first 2 years of collection, shall distribute 97% of the ~~special district~~ taxes
24 reported for each ~~special~~ local professional baseball park district that has imposed
25 taxes under this subchapter, minus the special district portion of the retailers'

1 discounts, to the ~~special~~ local professional baseball park district no later than the end
2 of the 3rd month following the end of the calendar quarter in which such amounts
3 were reported. From the appropriation under s. 20.835 (4) (gb) the department, after
4 the first 2 years of collection, shall distribute 98.5% of the ~~special~~ district taxes
5 reported for each ~~special~~ local professional baseball park district that has imposed
6 taxes under this subchapter, minus the ~~special~~ district portion of the retailers'
7 discount, to the ~~special~~ local professional baseball park district no later than the end
8 of the 3rd month following the end of the calendar quarter in which such amounts
9 were reported. At the time of distribution the department shall indicate the taxes
10 reported by each taxpayer. In this subsection, the "~~special~~ district portion of the
11 retailers' discount" is the amount determined by multiplying the total retailers'
12 discount by a fraction the numerator of which is the gross ~~special~~ local professional
13 baseball park district sales and use taxes payable and the denominator of which is
14 the sum of the gross state and ~~special~~ local professional baseball park district sales
15 and use taxes payable. The ~~special~~ local professional baseball park district taxes
16 distributed shall be increased or decreased to reflect subsequent refunds, audit
17 adjustments and all other adjustments of the ~~special~~ local professional baseball park
18 district taxes previously distributed. Interest paid on refunds of ~~special~~ local
19 professional baseball park district sales and use taxes shall be paid from the
20 appropriation under s. 20.835 (4) (gb) at the rate paid by this state under s. 77.60 (1)
21 (a). Any ~~special~~ local professional baseball park district receiving a report under this
22 subsection is subject to the duties of confidentiality to which the department of
23 revenue is subject under s. 77.61 (5).

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

1 77.76 (3p) From the appropriation under s. 20.835 (4) (ge) the department of
2 revenue shall distribute 98.5% of the taxes reported for each local professional
3 football stadium district that has imposed taxes under this subchapter, minus the
4 district portion of the retailers' discount, to the local professional football stadium
5 district no later than the end of the 3rd month following the end of the calendar
6 quarter in which such amounts were reported. At the time of distribution the
7 department of revenue shall indicate the taxes reported by each taxpayer. In this
8 subsection, the "district portion of the retailers' discount" is the amount determined
9 by multiplying the total retailers' discount by a fraction the numerator of which is
10 the gross local professional football stadium district sales and use taxes payable and
11 the denominator of which is the sum of the gross state and local professional football
12 stadium district sales and use taxes payable. The local professional football stadium
13 district taxes distributed shall be increased or decreased to reflect subsequent
14 refunds, audit adjustments and all other adjustments of the local professional
15 football stadium district taxes previously distributed. Interest paid on refunds of
16 local professional football stadium district sales and use taxes shall be paid from the
17 appropriation under s. 20.835 (4) (ge) at the rate paid by this state under s. 77.60 (1)
18 (a). Any local professional football stadium district receiving a report under this
19 subsection is subject to the duties of confidentiality to which the department of
20 revenue is subject under s. 77.61 (5).

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

23 77.76 (4) There shall be retained by the state 1.5% of the taxes collected for
24 taxes imposed by special districts under ~~s. ss.~~ ss. 77.705 and 77.706 and 1.75% of the
25 taxes collected for taxes imposed by counties under s. 77.70 to cover costs incurred

1 by the state in administering, enforcing and collecting the tax. All interest and
2 penalties collected shall be deposited and retained by this state in the general fund.

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

4 **85.605 Professional football stadium maintenance and operating**
5 **costs.** (1) In this section:

6 (am) "District board" has the meaning given in s. 229.821 (5).

7 (b) "Football stadium" has the meaning given in s. 229.821 (6).

8 (c) "Football stadium facilities" has the meaning given in s. 229.821 (7).

9 (d) "Professional football team" means a professional football team described
10 in s. 229.823.

11 (2) From the appropriation under s. 20.395 (1) (ig), the department annually
12 shall deposit payments into the fund established under s. 229.8257 by each local
13 professional football stadium district created under subch. IV of ch. 229. The amount
14 of any deposit under this section shall be the sum of money credited to the
15 appropriation account under s. 20.395 (1) (ig) during the previous fiscal year that is
16 attributable to the professional football team whose home stadium, as defined in s.
17 229.821 (8), is located in the local professional football stadium district over which
18 the district board that established the fund has jurisdiction.

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

21 103.49 (3) (ar) In determining prevailing wage rates under par. (a) or (am), the
22 department may not use data from projects that are subject to this section, s. 66.293
23 ~~or~~, 103.50 or 229.8275 or 40 USC 276a unless the department determines that there
24 is insufficient wage data in the area to determine those prevailing wage rates; in

1 which case the department may use data from projects that are subject to this
2 section, s. 66.293 ~~or~~, 103.50 or 229.8275 or 40 USC 276a.

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

4 109.09 (1) The department shall investigate and attempt equitably to adjust
5 controversies between employers and employes as to alleged wage claims. The
6 department may receive and investigate any wage claim which is filed with the
7 department, or received by the department under s. 109.10 (4), no later than 2 years
8 after the date the wages are due. The department may, after receiving a wage claim,
9 investigate any wages due from the employer against whom the claim is filed to any
10 employe during the period commencing 2 years before the date the claim is filed. The
11 department shall enforce this chapter and ss. 66.293, 103.02, 103.49, 103.82 ~~and~~,
12 104.12 and 229.8275. In pursuance of this duty, the department may sue the
13 employer on behalf of the employe to collect any wage claim or wage deficiency and
14 ss. 109.03 (6) and 109.11 (2) and (3) shall apply to such actions. Except for actions
15 under s. 109.10, the department may refer such an action to the district attorney of
16 the county in which the violation occurs for prosecution and collection and the
17 district attorney shall commence an action in the circuit court having appropriate
18 jurisdiction. Any number of wage claims or wage deficiencies against the same
19 employer may be joined in a single proceeding, but the court may order separate
20 trials or hearings. In actions that are referred to a district attorney under this
21 subsection, any taxable costs recovered by the district attorney shall be paid into the
22 general fund of the county in which the violation occurs and used by that county to
23 meet its financial responsibility under s. 978.13 (2) for the operation of the office of
24 the district attorney who prosecuted the action.

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

1 welfare of people throughout the state. The legislature determines that the taxes
2 that may be imposed by a district under subch. V of ch. 77 are special taxes that are
3 generated apart from any direct annual tax on taxable property.

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

8 **229.821 Definitions.** In this subchapter:

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

11 (2) "Bond resolution" means a resolution of the district board authorizing the
12 issuance of, or providing terms and conditions related to, bonds and includes, where
13 appropriate, any trust agreement, trust indenture, indenture of mortgage or deed of
14 trust providing terms and conditions for bonds.

15 (3) "Chief elected official" means the mayor of a city or, if the city is organized
16 under subch. I of ch. 64, the president of the council of that city, the village president
17 of a village, the town board chair of a town or the county executive of a county or, if
18 the county does not have a county executive, the chairperson of the county board of
19 supervisors.

20 (4) "District" means a special purpose district created under this subchapter.

21 (5) "District board" means the governing board of a district.

22 (6) "Football stadium" means a stadium that is principally used as the home
23 stadium of a professional football team described in s. 229.823 at the time that a
24 district is created, or if no home stadium exists at the time that a district is created,

1 “football stadium” means a stadium that includes the site of a proposed home
2 stadium of such a team.

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

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

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

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

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

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

17 **229.822 Creation and organization.** (1) There is created, for each
18 jurisdiction under s. 229.823, a special district that is a local governmental unit, that
19 is a body corporate and politic, that is separate and distinct from, and independent
20 of, the state and the political subdivisions within its jurisdiction, that has the powers
21 under s. 229.824 and the name of which includes “Professional Football Stadium
22 District”.

23 (2) A district is governed by its district board. Subject to sub. (3), the district
24 board shall consist of the following members who shall be appointed not later than
25 30 days after the creation of a district:

1 (a) Three persons appointed by the chief elected official of the most populous
2 city located wholly or partly within the jurisdiction of the district. A person
3 appointed under this paragraph serves at the pleasure of the appointing authority
4 and may take his or her seat immediately upon appointment and qualification,
5 subject to confirmation or rejection by a majority of the members—elect of the
6 common council or council.

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

12 (c) One person appointed by the chief elected official of any municipality located
13 wholly or partly within the jurisdiction of the district, other than the most populous
14 city located wholly or partly within the jurisdiction of the district, that has a
15 boundary at the time of creation of the district that is contiguous to a boundary of the
16 site of the football stadium. A person appointed under this paragraph serves at the
17 pleasure of the appointing authority and may take his or her seat immediately upon
18 appointment and qualification, subject to confirmation or rejection by a majority of
19 the members—elect of the governing body of the municipality.

20 (3) Upon appointment under sub. (2), the appointing authorities shall certify
21 the appointees to the secretary of administration. The terms of office of the persons
22 appointed under sub. (2) shall be 2 years expiring on July 1, except that the initial
23 terms shall expire on July 1 of the 4th year beginning after the year of creation of a
24 district. Persons appointed under sub. (2) serve at the pleasure of their appointing
25 authorities, and may be removed before the expiration of their terms. Vacancies shall

1 be filled by the appointing authority who appointed the person whose office is vacant.
2 A person appointed to fill a vacancy under sub. (2) shall serve for the remainder of
3 the unexpired term to which he or she is appointed unless removed at an earlier time.
4 The appointing authorities shall confer with one another regarding their
5 appointments with a view toward achieving diversity on the district board.

6 (4) (a) The district board shall elect from its membership a chairperson, a vice
7 chairperson, a secretary and a treasurer. The secretary shall act as clerk of the
8 district.

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

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

15 (6) Upon the appointment and qualification of a majority of the members of a
16 district board, the district board may exercise the powers and duties of a district
17 board under this subchapter.

18 (7) The district board shall name the district, and the name shall include
19 "Professional Football Stadium District".

20 **229.823 Jurisdiction.** A district's jurisdiction is any county with a population
21 at the date of the district's creation of more than 150,000 that includes the principal
22 site of a stadium that is home to a professional football team, that is a member of a
23 league of professional football teams that have home stadiums in at least 10 states
24 and a collective average attendance for all league members of at least 40,000 persons
25 per game over the 5 years immediately preceding the year in which a district is

1 created, and that is approved by that league for use as a home stadium for that
2 professional football team. Once created, the district's jurisdiction remains fixed
3 even if population or attendance figures subsequently decline below the minimums
4 described in this section.

5 **229.824 Powers of a district.** A district has all of the powers necessary or
6 convenient to carry out the purposes and provisions of this subchapter. In addition
7 to all other powers granted by this subchapter, a district may do all of the following:

8 (1) Adopt bylaws to govern the district's activities, subject to this subchapter.
9 (2) Sue and be sued in its own name, plead and be impleaded.
10 (3) Maintain an office.

11 (4) In connection with football stadium facilities:

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

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

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

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

1 (e) Grant concessions.

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

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

7 (6) Purchase insurance, establish and administer a plan of self-insurance or,
8 subject to an agreement with another governmental entity under s. 66.30,
9 participate in a governmental plan of insurance or self-insurance.

10 (7) Mortgage, pledge or otherwise encumber the district's property or funds.

11 (8) Subject to s. 229.8245, issue revenue bonds under s. 66.066, subject to ss.
12 229.829 to 229.834, and enter into agreements related to the issuance of bonds,
13 including liquidity and credit facilities, remarketing agreements, insurance policies,
14 guaranty agreements, letter of credit or reimbursement agreements, indexing
15 agreements, interest exchange agreements and currency exchange agreements.

16 (9) Maintain funds and invest the funds in any investment that the district
17 board considers appropriate.

18 (10) Promote, advertise and publicize its football stadium facilities and related
19 activities.

20 (11) Set standards governing the use of, and the conduct within, its football
21 stadium facilities in order to promote public safety and convenience and to maintain
22 order.

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

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

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

7 (15) Impose, by the adoption of a resolution, the taxes under subch. V of ch. 77,
8 except that the taxes imposed by the resolution may not take effect until the
9 resolution is approved by a majority of the electors in the district's jurisdiction voting
10 on the resolution at a referendum, to be held at the first spring primary or September
11 primary following by at least 45 days the date of adoption of the resolution. Two
12 questions shall appear on the ballot. The first question shall be: "Shall a sales tax
13 and a use tax be imposed at the rate of 0.5% in County for purposes related to
14 football stadium facilities in the Professional Football Stadium District?" The 2nd
15 question shall be: "Shall available revenues from the 0.5% sales tax and use tax be
16 permitted to be used for property tax relief purposes in County?" Approval of the
17 first question constitutes approval of the resolution of the district board. Approval
18 of the 2nd question is not effective unless the first question is approved. The clerk
19 of the district shall publish the notices required under s. 10.06 (4) (c), (f) and (i) for
20 any referendum held under this subsection. Notwithstanding s. 10.06 (4) (c), the type
21 A notice under s. 10.01 (2) (a) relating to the referendum is valid even if given and
22 published late as long as it is given and published prior to the election as early as
23 practicable. A district may not levy any taxes that are not expressly authorized
24 under subch. V of ch. 77. The district may not levy any taxes until the professional
25 football team, the county board and the governing body of the municipality in which

1 the football stadium facilities are located agree on how to fund the maintenance of
2 the football stadium facilities. The district may not levy any taxes until the
3 professional football team, the county board and the governing body of the
4 municipality in which the football stadium facilities are located agree on how to
5 distribute the proceeds, if any, from the sale of naming rights related to the football
6 stadium facilities. If a district board adopts a resolution that imposes taxes and the
7 resolution is approved by the electors, the district shall deliver a certified copy of the
8 resolution to the secretary of revenue at least 30 days before its effective date. If a
9 district board adopts a resolution that imposes taxes and the resolution is not
10 approved by the electors, the district is dissolved.

11 (16) Accept gifts, loans and other aid.

12 (17) Administer the receipt of revenues, and oversee the payment of bonds
13 issued by the district.

14 (18) Adopt and alter an official seal.

15 (19) Subject to the limitation in this subsection, sell engraved tiles or bricks,
16 which may be placed in or around football stadium facilities. The net proceeds from
17 the sale of engraved tiles or bricks shall be deposited by the district into the fund
18 under s. 229.8257. No tiles or bricks may be sold under this subsection if the net
19 proceeds from such sales would exceed the amount that would jeopardize the federal
20 tax-exempt status of the bonds.

21 **229.8245 Limitations on district, state actions.** (1) The name of a football
22 stadium may not be changed without the written consent of the municipality in
23 which it is located and the professional football team described in s. 229.823.

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

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

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

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

16 (d) The district and a professional football team, as described in s. 229.823,
17 enter into an agreement under which the team agrees that no engraved tiles or
18 bricks, which may be placed in or around football stadium facilities, may be sold by
19 the team and that engraved tiles or bricks may be sold only by the district, as
20 provided in s. 229.824 (19). *shall also provide that the deposits shall*
→ other charges under s. 229.824(13) will be deposited each year into the fund under s. 229.825. The agreement begin in the 1st year after the year in which the tax

21 (e) The district and a professional football team, as described in s. 229.823,
22 enter into an agreement under which *\$500,000 from the proceeds of fees on*
23 ~~\$500,000 to the fund under s. 229.825~~ *the team agrees that it will annually contribute*
24 *agreement shall also specify that the* The \$500,000 amount may not be reduced
25 in any subsequent agreement between the district and the professional football
team. *The deposits shall begin in the 1st year after the year in which the tax is first*
first imposed under s. 77.706, and shall continue until the funding condition set
forth in s. 229.825 (2) (d) 2. or (e) 2. is satisfied

1 ~~(imposed under s. 77.706, and shall continue until the funding condition set forth in~~
2 ~~s. 229.825 (2) (e) 2. is satisfied.~~

3 **229.825 Special fund tax revenues.** (1) The district board shall maintain
4 a special fund into which it deposits all of the revenue received from the department
5 of revenue, that is derived from the taxes imposed under subch. V of ch. 77, and may
6 use this revenue only for the purposes specified in sub. (2). The district may not
7 deposit any other moneys into the special fund, except that the district shall credit
8 all earnings on the revenues in the special fund to the special fund. The earnings on
9 the revenues shall be used only for the purposes specified in sub. (2).

10 (2) The district shall first use the revenues in the special fund maintained
11 under sub. (1) for the payment of current debt service on bonds issued by the district
12 for purposes related to football stadium facilities. If the revenues in the special fund
13 in any year exceed the amount required to pay current debt service on bonds issued
14 by the district for purposes related to football stadium facilities, the district shall
15 apply the excess revenues for the following purposes in the following order:

16 (ae) If a county located within a district's jurisdiction uses the proceeds from
17 a loan obtained by the county from the board of commissioners of public lands under
18 s. 24.61 (3) (a) 2. for purposes related to the renovation or construction of football
19 stadium facilities and if the county and district enter into an agreement under s.
20 229.827 (3), the district shall pay the county in each year an amount equal to the
21 principal and interest costs incurred by the county for the loan in that year.

22 (am) Beginning in the year that occurs immediately after the year in which the
23 tax is first imposed under s. 77.706, an amount equal to not more than \$750,000 may
24 be used to pay the district board's administration expenses. In the succeeding year,
25 an amount equal to not more than \$500,000 may be used to pay the district board's

1 administration expenses. In the 2nd succeeding year, and each year thereafter, an
2 amount equal to not more than \$100,000 may be used to pay the district board's
3 administration expenses. The amount authorized to be expended under this
4 paragraph may be expended annually until the earlier of the following:

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

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

11 (b) 1. Beginning in the 3rd year that occurs immediately after the year in which
12 the tax is first imposed under s. 77.706, an amount equal to \$3,400,000 less the sum
13 of the amounts specified in s. 229.8257 (2) (a) to (d) shall be used to pay the
14 maintenance and operating costs of the football stadium facilities.

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

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

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

3 2. To fully fund the fund established under s. 229.8257 in such an amount that
4 the balance of moneys in the fund, plus all projected earnings on the moneys, are
5 sufficient to pay the maintenance and operating costs of the football stadium
6 facilities and to establish a reserve to pay the district board's administration
7 expenses specified in par. (a), but only after all bonds issued for purposes related to
8 football stadium facilities and all bonds issued to fund or refund those bonds are
9 retired or have been paid in accordance with the defeasance provisions of the bond
10 resolution authorizing the issuance of the bonds and after the district is no longer
11 required to make the payments to a county under par. (ae).

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

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

16 2. To fully fund the fund established under s. 229.8257 in such an amount that
17 the balance of moneys in the fund, plus all projected earnings on the moneys, are
18 sufficient to pay the maintenance and operating costs of the football stadium
19 facilities and to establish a reserve to pay the district board's administration
20 expenses specified in par. (a), but only after all bonds issued for purposes related to
21 football stadium facilities and all bonds issued to fund or refund those bonds are
22 retired or have been paid in accordance with the defeasance provisions of the bond
23 resolution authorizing the issuance of the bonds and after the district is no longer
24 required to make the payments to a county under par. (ae).

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

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

6 (b) As soon as practicable after fully funding the reserves established under
7 sub. (2) (d) 2. or (e) 2., whichever is applicable, the district board shall make a
8 certification to the department of revenue to that effect.

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

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

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

5 (a) The payment received from the professional football team under s. 229.8245
6 (2) (e) in that year.

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

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

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

13 **229.826 Powers granted to a municipality or county.** In addition to any
14 powers that it may otherwise have, a county or municipality located wholly or partly
15 within a district's jurisdiction may do any of the following:

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

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

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

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

23 (5) With the consent of a district, establish and collect fees or other charges
24 applicable only to a football stadium for the right to purchase admission to events at

1 the stadium, if the proceeds from any amount that is collected under this subsection
2 are used for purposes related to football stadium facilities.

3 **229.827 Contracting.** (1) Unless a district board determines that it is not
4 feasible to do so, the district shall enter into a contract with a professional football
5 team, as described in s. 229.823, or a related party, that requires the team or related
6 party to construct or renovate football stadium facilities that are part of any facilities
7 that are leased by the district to the team or to a related party, without regard to
8 whether the football stadium facilities are financed by the district.

9 (2) Unless otherwise provided in an agreement with a professional football
10 team, as described in s. 229.823, the district shall be responsible only for the
11 maintenance and operating costs of the football stadium facilities up to an amount
12 that is in the fund established under s. 229.8257 plus the amounts applied under s.
13 229.825 (2) (f). e

14 (3) A district and the county located within a district's jurisdiction may enter
15 into an agreement in which the county agrees to use the proceeds from a loan
16 obtained by the county from the board of commissioners of public lands under s. 24.61
17 (3) (a) 2. for purposes related to the renovation or construction of football stadium
18 facilities and the district agrees to pay the county the amount required to be paid
19 under s. 229.825 (2) (ae). Before entering into an agreement under this subsection,
20 the district board shall consider the relative costs to taxpayers in the county of using
21 the proceeds from the loans obtained by the county from the board of commissioners
22 of public lands or having the district issue bonds for the purpose of renovating or
23 constructing the football stadium facilities.

24 **229.8273 Minority and women contracting.** (1) In this section:

1 (a) "Contractor" means a professional football team, as described under s.
2 229.823, or a related party, or any other person who enters into a contract for
3 construction or renovation work or professional services contracts, as described in
4 sub. (2).

5 (b) "Minority business" has the meaning given in s. 560.036 (1) (e).

6 (c) "Minority group member" has the meaning given in s. 560.036 (1) (f).

7 (d) "Women's business" means a sole proprietorship, partnership, joint venture
8 or corporation that is at least 51% owned, controlled and actively managed by
9 women.

10 (2) A district shall ensure that, for construction or renovation work and
11 professional services contracts that relate to the construction or renovation of
12 football stadium facilities that are financed by the proceeds of bonds issued under s.
13 229.824 (8), a person who is awarded such a contract by the district or by a contractor
14 shall agree, as a condition to receiving the contract, that his or her goal shall be to
15 ensure that at least 15% of the employees hired because of the contract will be
16 minority group members and at least 5% of the employees hired because of the
17 contract will be women.

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

23 (4) (a) The district shall ensure that, for construction or renovation work and
24 professional services contracts described under sub. (2), a person who is awarded
25 such a contract by the district or by a contractor shall agree, as a condition to

1 receiving the contract, that if he or she is unable to meet the goal under sub. (2), he
2 or she shall make a good faith effort to contract with the technical college district
3 board of the technical college district in which the football stadium facilities are to
4 be constructed or renovated, or the professional services contract is to be performed,
5 to develop appropriate training programs designed to increase the pool of minority
6 group members and women who are qualified to perform the construction work or
7 professional services.

8 (b) If the district is unable to meet the goals under sub. (3), the district shall
9 make a good faith effort to contract with the technical college district board of the
10 technical college district in which the contracts described under sub. (3) are to be
11 performed to develop appropriate training programs designed to increase the pool of
12 minority group members and women who are qualified to perform the contracts
13 described under sub. (3).

14 (5) (a) The district shall hire an independent person to monitor the district's
15 and the contractor's compliance with minority contracting goals under subs. (2) and
16 (3). The person hired shall have previous experience working with minority group
17 members. The district shall develop a mechanism to receive regular reports from the
18 person hired with respect to the results of the person's studies of compliance with
19 minority contracting goals.

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

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

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

7 3. The extent to which the district or contractors advertised for and
8 aggressively solicited bids from eligible minority businesses and women's
9 businesses, as described in subd. 1., and the extent to which eligible minority
10 businesses and women's businesses submitted bids.

11 (6) Annually the legislative audit bureau shall conduct an audit of the district's
12 efforts to achieve the minority participation and women participation hiring and
13 contracting goals contained in this section. The audit bureau shall distribute a copy
14 of each audit report under this subsection to the district, to the cochair of the joint
15 committee on finance and to the cochair of the joint audit committee.

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

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

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

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

1 **229.8275 Prevailing wage.** A district may not enter into a contract under s.
2 229.827 with a professional football team, as described in s. 229.823, or a related
3 party that requires the team or related party to acquire and construct or renovate
4 football stadium facilities that are part of any facilities that are leased by the district
5 to the team or to a related party unless the professional football team or related party
6 agrees as follows:

7 (1) Not to permit any employe working on the football stadium facilities who
8 would be entitled to receive the prevailing wage rate under s. 66.293 and who would
9 not be required or permitted to work more than the prevailing hours of labor, if the
10 football stadium facilities were a project of public works subject to s. 66.293, to be
11 paid less than the prevailing wage rate or to be required or permitted to work more
12 than the prevailing hours of labor, except as permitted under s. 66.293 (4) (a).

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

18 (3) Otherwise to comply with s. 66.293 in the same manner as a local
19 governmental unit contracting for the erection, construction, remodeling, repairing
20 or demolition of a project of public works is required to comply with s. 66.293 and to
21 require any contractor, subcontractor or agent thereof performing work on the
22 football stadium facilities to comply with s. 66.293 in the same manner as a
23 contractor, subcontractor or agent thereof performing work on a project of public
24 works that is subject to s. 66.293 is required to comply with s. 66.293.

1 **229.828 Dissolution of a district.** Subject to providing for the payment of
2 its bonds, including interest on the bonds, and the performance of its other
3 contractual obligations, a district may be dissolved by the action of the district board.
4 If a district board adopts a resolution that imposes taxes and the resolution is not
5 approved by the electors, as described in s. 229.824 (15), the district is dissolved. If
6 the district is dissolved, the property of the district shall be transferred to the
7 political subdivisions that compose the district's jurisdiction in such proportions as
8 the secretary of administration determines fairly and reasonably represent the
9 contributions of each political subdivision to the development or improvement of the
10 football stadium facilities.

11 **229.829 Issuance and negotiability of bonds. (1) NEGOTIABILITY.** All bonds
12 are negotiable for all purposes, notwithstanding their payment from a limited
13 source.

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

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

21 **(4) LIMIT ON BONDS.** (a) Except as provided in part ~~(b) and~~ (c), the principal
22 amount of bonds, other than refunding bonds, that are issued by a district may not
23 exceed \$160,000,000. The limitation under this subsection does not include the
24 principal amount of any bonds that are to be used for any of the following purposes:

- 25 1. To pay issuance costs of the bonds.

- 1 2. To pay any original issue discount.
- 2 3. To make a deposit into a special debt service reserve fund.
- 3 4. To pay costs of credit enhancement.

4 (b) At the time of the first issuance of bonds, there shall be set aside in a
5 construction reserve fund the amount of \$10,000,000 from funds raised pursuant to
6 s. 229.826 (5). The investment earnings on the construction reserve fund shall be
7 used to pay costs of constructing football stadium facilities. The corpus of the
8 construction reserve fund shall be applied to the final costs of completing the football
9 stadium facilities financed with bonds if and to the extent that the legislative audit
10 bureau upon request of the district, or the district board upon the affirmative vote
11 of at least 5 of its members, determines that such costs were necessary to complete
12 the football stadium facilities as contemplated in the original agreement between the
13 district and the football team or a related party under s. 229.827. Any balance in the
14 construction reserve fund remaining following final completion and payment for the
15 football stadium facilities shall be applied to the early retirement of bonds.

16 (c) The principal amount of bonds, other than refunding bonds, that may be
17 issued by a district under pars. (a) and (b) shall be reduced by the amount of any
18 proceeds from a loan obtained by a county located within a district's jurisdiction from
19 the board of commissioners of public lands under s. 24.61 (3) (a) 2. that are used for
20 purposes related to the renovation or construction of football stadium facilities.

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

23 **229.830 Special debt service reserve funds for moral obligation pledge.**

24 (1) DESIGNATION OF SPECIAL DEBT SERVICE RESERVE FUNDS. A district may designate one
25 or more accounts in funds created under s. 66.066 (2) (e) as special debt service

1 reserve funds, if, prior to each issuance of bonds to be secured by each special debt
2 service reserve fund, the secretary of administration determines that all of the
3 following conditions are met with respect to the bonds:

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

6 (b) *Feasibility.* The proceeds of bonds, other than refunding bonds, will be used
7 for feasible projects and there is a reasonable likelihood that the bonds will be repaid
8 without the necessity of drawing on funds in the special debt service reserve fund
9 that secures the bonds. The secretary of administration may make the
10 determinations required under this paragraph only after considering all of the
11 following:

12 1. Whether a pledge of the tax revenues of the district is made under the bond
13 resolution.

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

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

18 4. The proposed interest rates of the bonds and the resulting cash-flow
19 requirements.

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

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

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

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

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

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

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

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

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

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

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

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

24 **(4) LIMITATION ON BONDS SECURED BY A SPECIAL DEBT SERVICE RESERVE FUND.** A
25 district shall accumulate in each special debt service reserve fund an amount equal

1 to the special debt service reserve fund requirement under sub. (5) for the special
2 debt service reserve fund. A district may not at any time issue bonds secured in whole
3 or in part by a special debt service reserve fund if upon the issuance of these bonds
4 the amount in the special debt service reserve fund will be less than the special debt
5 service reserve fund requirement under sub. (5) for the special debt service reserve
6 fund.

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

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

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

7 (c) All amounts specified in bond resolutions of the district authorizing any of
8 the bonds that are secured in whole or in part by the special debt service reserve fund
9 to be payable during the fiscal year as a sinking fund payment with respect to any
10 of the bonds that mature after the fiscal year.

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

15 (7) STATE MORAL OBLIGATION PLEDGE. If at any time of valuation the special debt
16 service reserve fund requirement under sub. (5) for a special debt service reserve
17 fund exceeds the amount of moneys in the special debt service reserve fund, the
18 district board shall certify to the secretary of administration, the governor, the joint
19 committee on finance and the governing body of the county in the district the amount
20 necessary to restore the special debt service reserve fund to an amount equal to the
21 special debt service reserve fund requirement under sub. (5) for the special debt
22 service reserve fund. If this certification is received by the secretary of
23 administration in an even-numbered year prior to the completion of the budget
24 compilation under s. 16.43, the secretary shall include the certified amount in the
25 budget compilation. In any case, the joint committee on finance shall introduce in

1 either house, in bill form, an appropriation of the amount so certified to the
2 appropriate special debt service reserve fund of the district. Recognizing its moral
3 obligation to do so, the legislature hereby expresses its expectation and aspiration
4 that, if ever called upon to do so, it shall make this appropriation.

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

9 **229.831 Bonds not public debt.** (1) The state and the county and
10 municipalities located wholly or partly within the district's jurisdiction are not liable
11 on bonds and the bonds are not a debt of the state or the county or any municipality
12 located wholly or partly within the district. All bonds shall contain a statement to
13 this effect on the face of the bond. A bond issue does not, directly or indirectly or
14 contingently, obligate the state or a political subdivision of the state to levy any tax
15 or make any appropriation for payment of the bonds.

16 (2) Nothing in this subchapter authorizes a district to create a debt of the state
17 or the county or any municipality located wholly or partly within the district's
18 jurisdiction, and all bonds issued by a district are payable, and shall state that they
19 are payable, solely from the funds pledged for their payment in accordance with the
20 bond resolution authorizing their issuance or in any trust indenture or mortgage or
21 deed of trust executed as security for the bonds. Neither the state nor the county or
22 any such municipality is liable for the payment of the principal of or interest on a
23 bond or for the performance of any pledge, mortgage, obligation or agreement that
24 may be undertaken by a district. The breach of any pledge, mortgage, obligation or
25 agreement undertaken by a district does not impose pecuniary liability upon the

1 state or the county or any such municipality in the district's jurisdiction or a charge
2 upon its general credit or against its taxing power.

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

9 **229.832 State pledge.** The state pledges to and agrees with the bondholders,
10 and persons that enter into contracts with a district under this subchapter, that the
11 state will not limit or alter the rights and powers vested in a district by this
12 subchapter, including the rights and powers under s. 229.824 (15), before the district
13 has fully met and discharged the bonds, and any interest due on the bonds, and has
14 fully performed its contracts, unless adequate provision is made by law for the
15 protection of the bondholders or those entering into contracts with a district.

16 **229.833 Trust funds.** All moneys received under this subchapter, whether as
17 proceeds from the sale of bonds or from any other source, are trust funds to be held
18 and applied solely as provided in this subchapter. Any officer with whom, or any
19 bank or trust company with which, those moneys are deposited shall act as trustee
20 of those moneys and shall hold and apply the moneys for the purposes of this
21 subchapter, subject to this subchapter and the bond resolution authorizing issuance
22 of the bonds.

23 **229.834 Budgets; rates and charges; audit.** A district shall adopt a
24 calendar year as its fiscal year for accounting purposes. The district board shall
25 annually prepare a budget for the district. Rates and other charges received by the

1 district shall be used for the general expenses and capital expenditures of the district
2 and to pay interest, amortization, and retirement charges on bonds. A district shall
3 maintain an accounting system in accordance with generally accepted accounting
4 principles and shall have its financial statements and debt covenants audited
5 annually by an independent certified public accountant.

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

7 341.14 (6r) (b) 1. Upon application to register an automobile, station wagon or
8 motor home, or a motor truck, dual purpose motor home or dual purpose farm truck
9 which has a gross weight of not more than 8,000 pounds, or a farm truck which has
10 a gross weight of not more than 12,000 pounds, by any person who is a resident of
11 this state and a member of an authorized special group, the department shall issue
12 to the person special plates whose colors and design shall indicate that the vehicle
13 is owned by a person who is a member of the applicable special group. The
14 department may not issue any special group plates under par. (f) 55. until 6 months
15 after the department has received information sufficient for the department to
16 determine that any approvals required for use of any logo, trademark, trade name
17 or other commercial symbol designating the professional football team have been
18 obtained.

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

21 341.14 (6r) (b) 3. An additional fee of \$15 shall be charged for the issuance or
22 reissuance of a plate issued on an annual basis for a special group specified under
23 par. (f) 35. to 47., 53. ~~or~~, 54. or 55. or designated by the department under par. (fm).
24 An additional fee of \$15 shall be charged for the issuance or reissuance of a plate
25 issued on a biennial basis for a special group specified under par. (f) 35. to 47., 53. ~~or~~.

1 54. or 55. or designated by the department under par. (fm) if the plate is issued during
2 the first year of the biennial registration period or \$15 for the issuance or reissuance
3 if the plate is issued during the 2nd year of the biennial registration period. The
4 department shall deposit in the general fund and credit to the appropriation account
5 under s. 20.395 (5) (cj) all fees collected under this subdivision for the issuance or
6 reissuance of a plate for a special group designated by the department under par.
7 (fm).

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

9 341.14 (6r) (b) 8. An additional fee of \$25 that is in addition to the fee under
10 subd. 3. shall be charged for the issuance or renewal of a plate issued on an annual
11 basis for the special group specified under par. (f) 55. An additional fee of \$50 that
12 is in addition to the fee under subd. 3. shall be charged for the issuance or renewal
13 of a plate issued on the biennial basis for the special group specified under par. (f) 55.
14 if the plate is issued or renewed during the first year of the biennial registration
15 period or \$25 for the issuance or renewal if the plate is issued or renewed during the
16 2nd year of the biennial registration period. For each professional football team for
17 which plates are produced under par. (f) 55., all moneys received under this
18 subdivision in excess of the initial costs of data processing for the special group plate
19 related to that team under par. (f) 55. or \$35,000, whichever is less, shall be deposited
20 in the general fund and credited as follows:

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

23 b. The remainder after crediting the appropriation account as provided in subd.
24 8. a. shall be credited to the appropriation account under s. 20.395 (1) (ig). The
25 department of transportation shall identify and record the percentage of moneys

1 that are attributable to each professional football team represented by a plate under
2 par. (f) 55.

3 **SECTION 66.** 341.14 (6r) (c) of the statutes, as affected by 1999 Wisconsin Act
4 9, is repealed and recreated to read:

5 341.14 (6r) (c) Special group plates shall display the word "Wisconsin", the
6 name of the applicable authorized special group, a symbol representing the special
7 group, not exceeding one position, and identifying letters or numbers or both, not
8 exceeding 6 positions and not less than one position. The department shall specify
9 the design for special group plates, but the department shall consult the president
10 of the University of Wisconsin System before specifying the word or symbol used to
11 identify the special groups under par. (f) 35. to 47., the secretary of natural resources
12 before specifying the word or symbol used to identify for the special group under par.
13 (f) 50. and the chief executive officer of the professional football team and an
14 authorized representative of the league of professional football teams described in
15 s. 229.823 to which that team belongs before specifying the design for the applicable
16 special group plate under par. (f) 55. Special group plates under par. (f) 50. shall be
17 as similar as possible to regular registration plates in color and design.

18 **SECTION 67.** 341.14 (6r) (e) of the statutes, as affected by 1999 Wisconsin Act
19 9, is amended to read:

20 341.14 (6r) (e) The department shall specify one combination of colors for
21 special group plates for groups or organizations which are not military in nature and
22 not special group plates under par. (f) 35. to 47. and 50. and for each professional
23 football team under par. (f) 55. The department shall specify one combination of
24 colors for special group plates under par. (f) 35. to 47. The department shall specify
25 the word or words comprising the special group name and the symbol to be displayed

1 upon special group plates for a group or organization which is not military in nature
2 after consultation with the chief executive officer in this state of the group or
3 organization. The department shall require that the word or words and symbol for
4 a university specified under par. (f) 35. to 47. be a registration decal or tag and affixed
5 to the special group plate and be of the colors for a university specified under par. (f)
6 35. to 47. that the president of the University of Wisconsin System specifies.

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

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

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

13 341.14 (6r) (fm) 7. After Except for the authorized special group enumerated
14 under par. (f) 55., after October 1, 1998, additional authorized special groups may
15 only be special groups designated by the department under this paragraph. The
16 authorized special groups enumerated in par. (f) shall be limited solely to those
17 special groups specified under par. (f) on October 1, 1998, except for the authorized
18 special group enumerated under par. (f) 55. This subdivision does not apply to the
19 special group specified under par. (f) 54.

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

21 341.14 (6r) (h) From the appropriation under s. 20.395 (5) (cL), the department
22 shall pay reasonable licensing fees relating to the word or words or the symbol on
23 special group plates under par. (f) 55.

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

1 779.14 (1m) (d) 2. b. The Except as provided in sub. (4), the contract shall
2 require the prime contractor to provide a payment and performance bond meeting
3 the requirements of par. (e), unless the public body authorized to enter into the
4 contract allows the prime contractor to substitute a different payment assurance for
5 the payment and performance bond. The public body may allow a prime contractor
6 to substitute a different payment and performance assurance for the payment and
7 performance bond only if the substituted payment and performance assurance is for
8 an amount at least equal to the contract price and is in the form of a bond, an
9 irrevocable letter of credit or an escrow account acceptable to the public body. The
10 public body shall establish written standards under this subd. 2. b. governing when
11 a different payment and performance assurance may be substituted for a payment
12 and performance bond under par. (e).

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

14 779.14 (1m) (d) 3. In Except as provided in sub. (4), in the case of a contract with
15 a contract price exceeding \$100,000, as indexed under sub. (1s), the contract shall
16 require the prime contractor to obtain a payment and performance bond meeting the
17 requirements under par. (e).

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

19 779.14 (4) BONDING EXEMPTION. A contract with a local professional football
20 stadium district under subch. IV of ch. 229 is not required under sub. (1m) (d) 2. b.
21 or 3. to include a provision requiring the prime contractor to provide or obtain a
22 payment and performance bond or other payment assurance.

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

24 **946.15 Public construction contracts at less than full rate.** (1) Any
25 employer, or any agent or employe of an employer, who induces any person who seeks

1 to be or is employed pursuant to a public contract as defined in s. 66.29 (1) (c) or who
2 seeks to be or is employed on a project on which a prevailing wage rate determination
3 has been issued by the department of workforce development under s. 66.293 (3),
4 103.49 (3) ~~or~~, 103.50 (3) or 229.8275 (3) or by a local governmental unit, as defined
5 in s. 66.293 (1) (d), under s. 66.293 (6) to give up, waive or return any part of the
6 compensation to which that person is entitled under his or her contract of
7 employment or under the prevailing wage rate determination issued by the
8 department or local governmental unit, or who reduces the hourly basic rate of pay
9 normally paid to an employe for work on a project on which a prevailing wage rate
10 determination has not been issued under s. 66.293 (3) or (6), 103.49 (3) ~~or~~, 103.50 (3)
11 or 229.8275 (3) during a week in which the employe works both on a project on which
12 a prevailing wage rate determination has been issued and on a project on which a
13 prevailing wage rate determination has not been issued, is guilty of a Class E felony.

14 (2) Any person employed pursuant to a public contract as defined in s. 66.29
15 (1) (c) or employed on a project on which a prevailing wage rate determination has
16 been issued by the department of workforce development under s. 66.293 (3), 103.49
17 (3) ~~or~~, 103.50 (3) or 229.8275 (3) or by a local governmental unit, as defined in s.
18 66.293 (1) (d), under s. 66.293 (6) who gives up, waives or returns to the employer or
19 agent of the employer any part of the compensation to which the employe is entitled
20 under his or her contract of employment or under the prevailing wage determination
21 issued by the department or local governmental unit, or who gives up any part of the
22 compensation to which he or she is normally entitled for work on a project on which
23 a prevailing wage rate determination has not been issued under s. 66.293 (3) or (6),
24 103.49 (3) ~~or~~, 103.50 (3) or 229.8275 (3) during a week in which the person works
25 part-time on a project on which a prevailing wage rate determination has been

1 issued and part-time on a project on which a prevailing wage rate determination has
2 not been issued, is guilty of a Class C misdemeanor.

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

13 (4) Any person employed on a project on which a prevailing wage rate
14 determination has been issued by the department of workforce development under
15 s. 66.293 (3), 103.49 (3) ~~or~~, 103.50 (3) or 229.8275 (3) or by a local governmental unit,
16 as defined in s. 66.293 (1) (d), under s. 66.293 (6) who permits any part of the wages
17 to which that person is entitled under the prevailing wage rate determination issued
18 by the department or local governmental unit to be deducted from his or her pay is
19 guilty of a Class C misdemeanor, unless the deduction would be permitted under 29
20 CFR 3.5 or 3.6 from a person who is working on a project that is subject to 40 USC
21 276c.

22 **SECTION 75. Initial applicability.**

23 (1) TAXATION.

1 (a) The treatment of sections 71.05 (1) (c) 5., 71.26 (1) (bm) and (1m) (g), 71.36
2 (1m) and 71.45 (1t) (g) of the statutes first applies to taxable years beginning on
3 January 1, 2000.

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

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

9 (3) ^{Prevailing ← (CS)} ~~RENTAL~~ WAGE. The treatment of sections 103.49 (3) (ar), 109.09 (1),
10 111.322 (2m) (c), 227.01 (13) (t), 229.8275 and 946.15 of the statutes first applies to
11 a contract under section 229.827 of the statutes, as created by this act, between a
12 local professional football stadium district and a professional football team, as
13 described in section 229.823 of the statutes, as created by this act, or a related party,
14 as defined in section 229.821 (12) of the statutes, as created by this act, that requires
15 the team or related party to acquire and construct football stadium facilities that are
16 part of any facilities that are leased by the district to the team or to a related party
17 entered, or extended, modified or renewed, on the effective date of this subsection.

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

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

22

(END)

Introduction

The Philosophy of Education Society of Great Britain (PESGB) is pleased to announce the publication of the 34th volume of the *Journal of the Philosophy of Education Society of Great Britain* (JPEGB). The volume contains 13 papers, including a special issue on the philosophy of education in the United States.

The special issue, edited by David Bridges, contains six papers that explore the philosophy of education in the United States. The papers are: 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges; 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges; 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges; 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges; 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges; 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges.

The other seven papers in the volume are: 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges; 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges; 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges; 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges; 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges; 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges; 'The Philosophy of Education in the United States: A Review of the Literature' by David Bridges.

The volume is available in both print and online formats. The print edition is available from Routledge, and the online edition is available from Taylor & Francis. The volume is also available as a PDF file from the PESGB website.

The *Journal of the Philosophy of Education Society of Great Britain* is a peer-reviewed journal that publishes research in the philosophy of education. The journal is published quarterly and is the leading journal in the field. The journal is available in both print and online formats.

The Philosophy of Education Society of Great Britain (PESGB) is a charitable organization that promotes the study of the philosophy of education. The society was founded in 1934 and has since then been a leading organization in the field. The society publishes the *Journal of the Philosophy of Education Society of Great Britain* and organizes conferences and seminars.

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