

Assembly Republican Majority Bill Summary

AB 488: Exposition District Taxes

Relating to: Administration of local exposition district taxes.

By Representative Foti; cosponsored by Senator Darling, by request of Wisconsin Center District.

Date: January 20, 2004

BACKGROUND

Under current law, a local professional baseball park district or a local professional football stadium district may impose a sales and use tax on the sale of tangible personal property and services in the district. Retailers collect the tax and remit it to the Department of Revenue (DOR). DOR distributes the tax back to the district, less administrative costs, along with a report indicating the amount of taxes collected from each retailer.

A local exposition district may impose a sales tax on food and beverage sales, lodging, and automobile rentals in the district. Retailers collect and remit the tax to DOR, and DOR distributes the tax revenue back to the district, less administrative costs. DOR is not required to submit a report that indicates the amount of taxes collected from each retailer.

SUMMARY OF AB 488 AMENDED BY COMMITTEE

Assembly Bill 488 would require DOR to provide quarterly reports to a local exposition district that indicate the amount of taxes collected from each retailer in the district. Room taxes imposed within the district would be included in the quarterly reports.

AMENDMENTS

Assembly Amendment 1 to Assembly Bill 488 requires DOR to include the amount of room taxes imposed by the local exposition district in the quarterly reports [adopted 12-0-2 (Reps. F. Lasee and Morris absent)].

FISCAL EFFECT

A fiscal estimate prepared by the Department of Revenue indicates the Department would be able to absorb one-time programming costs of about \$10,000 to produce the reports.

PROS

1. Currently, DOR issues reports to the Miller Park District and the Lambeau Field District on the amount of taxes collected from each retailer within their respective districts. AB 488 would provide parity for exposition districts by requiring DOR to issue reports to them as well.
2. The minimal costs associated with AB 488 would be absorbed within DOR.

SUPPORTERS

Rep. Steve Foti, author; Sen. Alberta Darling, lead co-sponsor; the Department of Revenue; and Jeffrey Sinkovec, Wisconsin Center District.

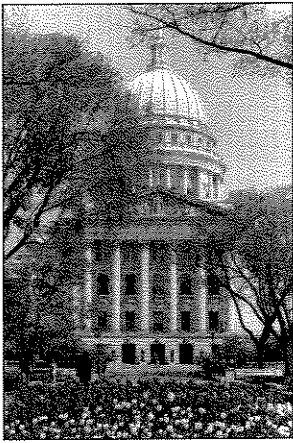
OPPOSITION

No testimony or registrations against the bill.

HISTORY

Assembly Bill 488 was introduced on August 29, 2003, and referred to the Assembly Committee on Ways and Means. A public hearing was held on October 15, 2003. On December 3, 2003, the Committee voted 11-1-2 [Rep. Ziegelbauer voted no; Reps. Nass and Jeskewitz absent] to recommend passage of AB 488 as amended.

CONTACT: Vicky Halverson, Office of Rep. Michael Lehman



REPRESENTATIVE
S T E V E

FOTI

ASSEMBLY
MAJORITY LEADER

AB 488 – Administration of local exposition district taxes
Testimony before the Assembly Committee on Ways and Means
October 15, 2003

Chairperson Lehman and members of the Committee, thank you for the opportunity to testify today on Assembly Bill 488.

As you may know, the Wisconsin Center District (WCD) is a governmental body created in 1994 to fund, build and operate the Midwest Airlines Center in downtown Milwaukee, and continue operating the existing venues, now called the U.S. Cellular Arena and Milwaukee Theatre. The WCD is not a unit of state, county or city government, it is a semi-autonomous municipality called a "district," meaning its leaders are appointed and it can issue bonds and collect taxes within strict limits.

This simple piece of legislation goes a long way to provide parity among the various districts across the state including the Miller Park District and the "Lambeau Field District".

Under current law, these districts may impose a sales tax on food, beverage, and lodging sales in the districts. Retailers within the county or districts collect the tax and remit the tax to the Department of Revenue (DOR). DOR distributes the tax revenue, minus administrative expenses, along with a report indicating the amount of taxes collected from each retailer back to the districts.

A local exposition district, the Wisconsin Center District for example, may also impose a sales tax on food, beverage, and lodging sales and on automobile rentals. DOR collects these same taxes and distributes them back to the district minus administrative expenses. Unlike the professional baseball and football districts, DOR is not required to submit a report outlining each retailer's taxes. This bill will rectify the current scenario.

Again, Chairperson Lehman and members of the committee thank you for allowing my testimony today. With me is a representative from the Wisconsin Center District, Jeff Sinkovec, to answer any questions you may have.

Thank you.

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ROOM 215 WEST
STATE CAPITOL

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1 (888) 534-0038

DISTRICT:
117 N. MAIN, SUITE 119
OCONOMOWOC, WI 53066
(262) 227-4246



Alberta Darling
Wisconsin State Senator
Co-Chair, Joint Committee on Finance

Testimony in favor of AB 488
Assembly Committee on Ways and Means
October 15, 2003

Good morning Chairman Lehman and members of the Committee on Ways and Means. I am pleased to sit before you today for the purpose of testifying on Assembly Bill 488. Representative Foti and I have cosponsored AB 488 on behalf of the Wisconsin Center District, of which we are board members.

As you may know, The Wisconsin Center District (WCD) is a government body created in 1994 to fund, build and operate the Midwest Airlines Center in downtown Milwaukee, and continue operating the existing venues now called the U.S. Cellular Arena and Milwaukee Theatre. Not a unit of state, county or city government, WCD is instead a semi-autonomous municipality called a "district," meaning its leaders are appointed and it can issue bonds and collect taxes within strict limits.

Under current law, a local professional baseball park district, like Miller Park, imposes a sales and use tax on the sale of tangible personal property and services. The Department of Revenue (DOR) collects these taxes and then distributes to the park district the amount of taxes collected minus administrative expenses. It is accompanied by a report that indicates the amount of the taxes collected from each retailer in the county or district. A local exposition district, like the WCD, imposes a sales tax on food and beverage sales in the district and on automobile sales. Similarly for professional baseball districts, DOR collects these taxes and then distributes to the park district the amount of taxes collected minus administrative expenses. However, DNR is not required to submit a similar report outlining the taxes collected from each retailer. This bill will create parity for the two districts, requiring DOR to prepare a similar report for the WCD.

Thank you again, Chairmen Lehman, and members of the committee for letting me testify before you today. We have a representative, Jeff Sinkovec, from the Wisconsin Center District here today that can explain for you in more detail why this parity is necessary.



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Jim Doyle
Governor

Michael L. Morgan
Secretary of Revenue

Assembly Committee on Ways and Means Hearing, October 15, 2003

AB 488 - Administration of Local Exposition District Taxes (Rep. Foti, cosponsored by Sen. Darling by request of the Wisconsin Center District)

Description of Current Law and Proposed Change

- The City of Milwaukee established a local exposition district to finance an exposition center. The local exposition district tax has 4 parts: a 3% tax on car rentals, a 0.25% tax on food and beverages, a 2% basic room tax and, in the City of Milwaukee only, an additional 7% room tax.
- Under current law, along with the monthly distributions to county, baseball park and football stadium districts, the Department is required to provide each taxing jurisdiction a report showing the amount of taxes reported by each taxpayer. Jurisdictions receiving reports, including local exposition districts, are required to adhere to the same confidentiality requirements as the Department of Revenue.
- The bill would require the Department to provide a report to local exposition districts showing the amount of tax reported by each taxpayer subject to the car rental tax and the food and beverages tax. The bill does not apply to taxpayers subject to room tax.

Fairness/Tax Equity

- The bill would not affect taxpayers; hence, it has no fairness or tax equity implications.

Impact on Economic Development

- None.

Administrative Impact/Fiscal Effect

- The omission of the amount of room tax reported may limit the reports' usefulness to the local exposition district. The department's fiscal estimate included a technical memorandum recommending including room tax information in the report.
- The department would absorb one-time programming costs of \$10,000 to produce the report under the bill.

Department Position

- Support. Recommend amending the bill to apply to room taxpayers.

Prepared by: Blair Kruger (608) 266-1310

BK:skr

I:\hearing\bk\ab488 hrg.doc

Polzin, Cindy

From: Barman, Mike
Sent: Thursday, November 20, 2003 10:34 AM
To: Polzin, Cindy
Subject: Tech. Memo for AB-488 (attached)

MEMORANDUM

September 9, 2003

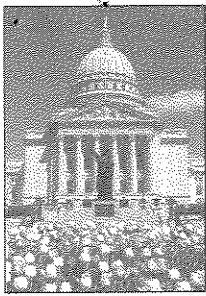
TO: Joseph Kreye
Legislative Reference Bureau

FROM: Yeang-Eng Braun
Department of Revenue

SUBJECT: Technical Memorandum on AB 488 Relating to the Administration of Local Exposition District Taxes

The report required under AB 488 only applies to local exposition taxes on sales of food and beverages and car rentals; it does not apply to taxes on sales of temporary lodging. Section 66.0615 (1m) (f) 3. should be amended to include taxes reported by providers of temporary lodging in the report to local exposition districts.

If you have questions regarding this technical memorandum, please contact Blair Kruger at (608) 266-1310 or bkruger@dor.state.wi.us.



Michael (Mickey)
Lehman

State Representative
99th Assembly District

Committee Chair: Ways and Means

Memorandum

To: Ways & Means Committee Members

From: Rep. Michael "Mickey" Lehman

Date: December 1, 2003

Re: Amendment to AB 488 for Dec. 3rd Executive Session

The attached amendment was drafted by the author in response to a technical concern expressed by the Dept. of Revenue. It's my intention to introduce it as a Committee amendment.

Also, a reminder that the Executive Session will begin at 8:30 a.m.



Johnnie E. Morris

STATE REPRESENTATIVE • 11TH ASSEMBLY DISTRICT

December 2, 2003

Representative Michael Lehman
Chair, Assembly Committee on Ways and Means
103 West State Capitol
Madison, WI 53702

Dear Chairman Lehman:

I am writing to request an excused absence for the December 3, 2003 Ways and Means Executive Session.

If present for the Executive Session, I would vote:

- Assembly Amendment to AB 488 - Aye
- AB 488 as amended - Aye
- SB 6 - No
- SB 305 - Aye
- SB 306 - Aye

Thank you,

Johnnie E. Morris

Representative Johnnie E. Morris
Member, Assembly Committee on Ways and Means



Vote Record Committee on Ways and Means

Date: 12/3/03

Moved by: Kerkman

Seconded by: J Wood

AB 488 SB _____ Clearinghouse Rule _____
 AJR _____ SJR _____ Appointment _____
 AR _____ SR _____ Other _____

A/S Amdt _____
 A/S Amdt _____ to A/S Amdt _____
 A/S Sub Amdt _____
 A/S Amdt _____ to A/S Sub Amdt _____
 A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:
 Passage *as amended* Adoption Confirmation Concurrence Indefinite Postponement
 Introduction Rejection Tabling Nonconcurrence

Committee Member	Aye	No	Absent	Not Voting
Representative Michael Lehman, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Jeffrey Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Stephen Nass	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Eugene Hahn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Frank Lasee	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Representative Suzanne Jeskewitz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Samantha Kerkman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Thomas Lothian	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Wayne Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Leon Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Terese Berceau	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Robert Ziegelbauer	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Johnnie Morris	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Representative Tom Hebl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Totals:	<u>11</u>	<u>1</u>	<u>2</u>	_____

Motion Carried Motion Failed

Vote Record Committee on Ways and Means

Date: 12/3/03

Moved by: J. Wood

Seconded by: Kerkman

AB 488

SB _____

Clearinghouse Rule _____

AJR _____

SJR _____

Appointment _____

AR _____

SR _____

Other _____

(A) A/S Amdt 1046/1

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt _____

A/S Amdt _____ to A/S Sub Amdt _____

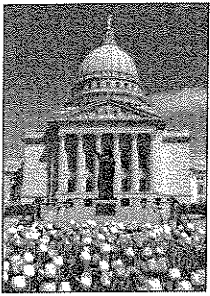
A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:

- Passage Adoption Confirmation Concurrence Indefinite Postponement
 Introduction Rejection Tabling Nonconcurrence

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Representative Michael Lehman, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Jeffrey Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Stephen Nass	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Eugene Hahn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Frank Lasee	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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Representative Samantha Kerkman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Thomas Lothian	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Wayne Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Leon Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Terese Berceau	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Robert Ziegelbauer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Johnnie Morris	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Representative Tom Hebl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Totals:	<u>12</u>	<u>0</u>	<u>2</u>	_____

Motion Carried Motion Failed



Michael (Mickey)
Lehman

State Representative
99th Assembly District

Committee Chair: Ways and Means

Bill Faldon?

December 9, 2003

Michael Morgan, Secretary
WI Department of Revenue
2135 Rimrock Road, #624-A
Madison, WI 53708

Dear Secretary Morgan:

We would like to bring to your attention an issue that was brought forward at the Ways and Means Committee Executive Session last week with regard to Assembly Bill 488, relating to the administration of local exposition district taxes.

Concerns were raised about the confidentiality duties of persons receiving copies of the report that indicate the amount of taxes collected from each retailer in the county or district – not only with respect to a local exposition district, but also to other entities that are able to impose a sales and use tax – namely, Miller Park, Lambeau Field and counties.

Rather than pursuing a statutory change through legislation, would it be possible for the Department, when providing this information, to include a notification stating that the information can only be used for that district's private use to verify revenues and not for any other purpose? We feel that information on the "duties of confidentiality" mentioned in the bill, as well as the penalties for not maintaining strict confidentiality should also be included whenever this information is sent out by the Department.

Your consideration of this matter is greatly appreciated. We look forward to your response.

Respectfully,

MICHAEL "Mickey" LEHMAN
State Representative
99th Assembly District

WAYNE WOOD
State Representative
44th Assembly District



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Jim Doyle
Governor

Michael L. Morgan
Secretary of Revenue

January 14, 2004

The Honorable Michael Lehman
The Honorable Wayne Wood
Wisconsin Assembly
103 West State Capitol
P. O. Box 8952
Madison, WI 53708-8952

Dear Representatives Lehman and Wood:

Thank you for your letter regarding concerns about the confidential nature of information provided to counties and special (stadium) tax districts under the provisions in secs. 77.76(3) and (3p), Wis. Stats. (2001-02), allowing designated persons to examine the county and district sales and use tax reported by each taxpayer.

Please be assured that the Department of Revenue has always taken the proper measures to protect the confidential nature of this information. Upon adopting the county tax, each county is sent an "introductory letter" informing them of their right to receive the detailed information and requesting a list of personnel designated to examine the information, if the county chooses to receive the detailed information. Enclosed with the letter is an "agreement" further describing the confidential nature of the information and requesting the County Board Chairperson's signed authorization of personnel who may examine the information. Also enclosed with the letter are several copies of a "confidential statement" detailing the penalties for illegal disclosure of the confidential information under sec. 77.61(5), Wis. Stats. (2001-02), and requiring the signatures of persons designated on the list provided with the chairperson's authorized "agreement." The signatures are required as a measure to insure the personnel have read the "confidential statement" and fully understand the penalties for illegal disclosure.

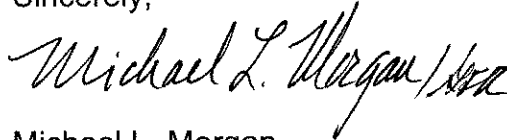
In view of the foregoing requirements, some counties have waived the right to receive the detailed reports because they do not want to expose themselves to any possibility of violating confidentiality rules. We honor their right to waive the requirement but allow them to request the reports in the future if they desire, in which case they are once again provided with the "agreement" and "confidential statement" forms to sign.

The Honorable Michael Lehman
The Honorable Wayne Wood
January 14, 2004
Page Two

Because of these measures to protect the confidential nature of the detailed information, the department has never had an instance of having to investigate any illegal disclosure of the information since the first two counties adopted a county tax effective April 1, 1986. We will continue to take these measures with regard to the county and special district taxes administered by the Department of Revenue, which include the county tax, stadium district tax, premier resort area tax, and local exposition district tax if Assembly Bill 488 is adopted.

I hope this information provides the assurances you need regarding the protection of the confidential information the counties and special districts are allowed to examine.

Sincerely,

A handwritten signature in cursive script that reads "Michael L. Morgan". The signature is written in dark ink and is positioned above the typed name and title.

Michael L. Morgan
Secretary of Revenue

MLM:RL

Enclosures



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PHONE (608) 266-7166 • FAX (608) 261-6240 • rlittle@dor.state.wi.us

September 4, 2003

Cynthia Meyers
Wood County Clerk
P. O. Box 8095
Wisconsin Rapids, WI 54495-8095

"Sample Letter"

Dear Ms. Meyers:

We welcome your county to the growing number of Wisconsin counties that have enacted the county sales/use tax. In order for your county to receive the monthly payments, etc., please complete the attached questionnaire and return it to me by October 4, 2003.

Part I of the questionnaire relates to the monthly reports. The law (s. 77.76(3), Wis. Stats.) requires the Department of Revenue to furnish a report to each county showing the county tax reported by each taxpayer. However, some counties have elected NOT to receive the reports because they are subject to the same confidentiality provisions as other sales tax data that is in the possession of the Department of Revenue. The reports may only be disclosed to persons authorized by the county chairperson. If you do not want to receive the monthly reports, check Part I.A. of the questionnaire.

If your county wants to receive the monthly reports, the enclosed agreement must be signed by the county chairperson. The agreement sets forth the procedures for furnishing the confidential reports to personnel of your county.

In regard to the enclosed agreement, the county chairperson is requested to prepare a list of county personnel who the county chairperson designates to examine the county sales and use tax reported by each person. Each person authorized to examine such data must sign the enclosed form entitled "Confidentiality of County Sales and Use Taxes Reported by Each Taxpayer." The purpose of this form is to make each person authorized to examine the county tax data, aware of the confidential nature of the data and the penalties for illegal disclosure of such data.

Also enclosed is a "schedule" which shows the distribution timeframe for payments to counties during 2003. A schedule for the effective year of your county will automatically be sent to you.

Please feel free to call me if you have any questions relating to this letter. Also, if businesses within your county want to have a speaker explain the county tax, please let me know. We are willing to have a Department representative attend meetings to explain how the law affects businesses and their customers.

Sincerely,

Robert G. Little
Staff Specialist
Telephone (608) 266-7166

RGL:rl
Enclosures

AGREEMENT OF EXAMINATION OF COUNTY SALES AND USE TAXES REPORTED
BETWEEN WISCONSIN DEPARTMENT OF REVENUE AND COUNTY

The Wisconsin Department of Revenue and County, pursuant to ss. 77.79, 77.76(3) and 77.61 (5) of the Wisconsin Statutes, hereby agree to permit designated County personnel to examine the County sales and use taxes reported by each taxpayer in accordance with the procedures set forth in this agreement.

Procedures:

1. As a prerequisite to the examination of County sales and use taxes reported by each taxpayer, the County Board Chairperson agrees to furnish to the Administrator, Income, Sales and Excise Tax Division, Wisconsin Department of Revenue, a list of County personnel designated to examine the County sales and use taxes reported by each taxpayer. Additions to or deletions from this list will be furnished by the County Board Chairperson to the Administrator as they occur.
2. Each person authorized by the Chairperson to examine County sales and use taxes reported by each taxpayer shall sign the attached statement indicating the person understands the confidentiality provisions of s. 77.61(5), Wis. Stats.

The provisions of this agreement are subject to the provisions of the Wisconsin Statutes and Rules, and this agreement may be terminated or modified at the discretion of the Administrator, Income, Sales and Excise Tax Division, Wisconsin Department of Revenue, on account of changes in Wisconsin Statutes and Rules.

Any unauthorized use or disclosure of the County sales and use taxes reported by each taxpayer furnished to County personnel pursuant to this agreement, or inadequate procedures for safeguarding the confidentiality of such information, constitute grounds for immediate termination of this agreement.

APPROVED:

Administrator
Income, Sales and Excise Tax
Division
Wisconsin Department of Revenue

Chairperson
County Board

Signed at Madison, Wisconsin this
_____ day of _____,

Signed this _____ day of
_____.

CONFIDENTIALITY OF COUNTY SALES AND USE TAXES
REPORTED BY EACH TAXPAYER

A. Information May Not Be Disclosed to Another Person

Section 77.79, Wis. Stats., provides that the provisions of the state general sales and use tax law also apply to the county sales and use tax law. Section 77.76 (3), Wis. Stats., states in part that the Wisconsin Department of Revenue shall indicate to the county the county sales and use taxes reported by each taxpayer. This statute further states that "any county receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61(5)."

Section 77.61 (5), Wis. Stats., provides that it is unlawful for the Department of Revenue or any person having any administrative duty under the sales and use tax statutes to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any retailer or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by such person.

Section 77.61(5), Wis. Stats., as it applies to the county, means that a person authorized by the county board chairperson to examine the county sales and use taxes reported by each taxpayer, may not disclose such information to any other person not authorized by the chairperson to have access to such information.

B. Criminal Penalty for Illegal Disclosure

Section 77.61(5)(g), Wis. Stats., provides that any person illegally disclosing the county sales and use taxes reported by any taxpayer to a person not authorized to examine or receive such information, may be fined not less than \$100 nor more than \$500, or imprisoned not less than one month nor more than 6 months, or both.

C. Signature of Person Authorized to Examine County Sales and Use Taxes Reported by Each Taxpayer

I declare that I have examined this form and I fully understand the confidentiality provisions of s. 77.61 (5), Wis. Stats., relating to the disclosure of information pertaining to county sales and use taxes reported by each taxpayer.

Name

Signature

Job Title

Employer

Date

CONFIDENTIALITY OF BASEBALL PARK DISTRICT SALES AND USE TAXES
REPORTED BY EACH TAXPAYER

A. Information May Not Be Disclosed to Another Person

Section 77.79, Wis. Stats., provides that the provisions of the state general sales and use tax law also apply to the special district sales and use tax law. Section 77.76 (3m), Wis. Stats., states in part that the Wisconsin Department of Revenue shall indicate to the district the district sales and use taxes reported by each taxpayer. This statute further states that "any local professional baseball park district receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61(5)."

Section 77.61 (5), Wis. Stats., provides that it is unlawful for the Department of Revenue or any person having any administrative duty under the sales and use tax statutes to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any retailer or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by such person.

Section 77.61(5), Wis. Stats., as it applies to the district, means that a person authorized by the district board chairperson to examine the district sales and use taxes reported by each taxpayer, may not disclose such information to any other person not authorized by the chairperson to have access to such information.

B. Criminal Penalty for Illegal Disclosure

Section 77.61(5)(g), Wis. Stats., provides that any person illegally disclosing the district sales and use taxes reported by any taxpayer to a person not authorized to examine or receive such information, may be fined not less than \$100 nor more than \$500, or imprisoned not less than one month nor more than 6 months, or both.

C. Signature of Person Authorized to Examine District Sales and Use Taxes Reported by Each Taxpayer.

I declare that I have examined this form and I fully understand the confidentiality provisions of s. 77.61 (5), Wis. Stats., relating to the disclosure of information pertaining to district sales and use taxes reported by each taxpayer.

Name

Signature

Job Title

District

Date