

2019 Assembly Bill 73 (LRB -2241)

An Act to amend 77.707 (1), 229.68 (intro.) and 229.685 (2); and to create 229.682 (9) of the statutes; relating to: lease terms and the imposition of sales and use taxes related to a local professional baseball park district. (FE)

2019

03-07. A. Introduced by Representatives **Wittke, Hutton, Nygren, Kerkman, Zamarripa, Sinicki, Sanfelippo, Murphy, Sortwell, Kuglitsch, Neylon, Brandtjen, Horlacher, Duchow, Ramthun, Wichgers, Tusler, Plumer and Dittrich**; cosponsored by Senators **Wanggaard, Carpenter, Stroebel, Wirch, Nass, L. Taylor, Tiffany, Petrowski, Larson, Darling and Ringhand**. ..... 63

03-07. A. Read first time and referred to Committee on Ways and Means ..... 63

03-19. A. Assembly Amendment 1 offered by Representative Wittke (**LRB a0087**) ..... 69

03-20. A. Fiscal estimate received

03-28. A. Public hearing held

05-21. A. Representative Brostoff added as a coauthor ..... 144

05-21. A. Assembly Substitute Amendment 1 offered by Representative Wittke (**LRB s0034**) ..... 143

05-22. A. Senator Kooyenga added as a cosponsor ..... 145

05-29. A. Assembly Amendment 1 to Assembly Substitute Amendment 1 offered by Representative Wittke (**LRB a0251**) ..... 148

05-23. A. Executive action taken

05-29. A. Representative Vining added as a coauthor ..... 149

06-18. A. Report Assembly Amendment 1 to Assembly Substitute Amendment 1 adoption recommended by Committee on Ways and Means, Ayes 8, Noes 0 ..... 178

06-18. A. Report Assembly Substitute Amendment 1 adoption recommended by Committee on Ways and Means, Ayes 8, Noes 0 ..... 178

06-18. A. Report passage as amended recommended by Committee on Ways and Means, Ayes 8, Noes 0 ..... 178

06-18. A. Referred to committee on Rules ..... 178

06-18. A. Placed on calendar 6-20-2019 by Committee on Rules

06-19. A. Assembly Amendment 2 to Assembly Substitute Amendment 1 offered by Representative Wittke (**LRB a0373**) ..... 189

06-20. A. Read a second time ..... 194

06-20. A. Assembly Amendment 1 to Assembly Substitute Amendment 1 **adopted** ..... 194

06-20. A. Assembly Amendment 2 to Assembly Substitute Amendment 1 withdrawn and returned to author ..... 195

06-20. A. Assembly Amendment 3 to Assembly Substitute Amendment 1 offered by Representative Wittke (**LRB a0391**) ..... 195

06-20. A. Assembly Amendment 3 to Assembly Substitute Amendment 1 **adopted** ..... 195

06-20. A. Assembly Substitute Amendment 1 **adopted** ..... 195

06-20. A. Ordered to a third reading ..... 195

06-20. A. Rules suspended ..... 195

06-20. A. Read a third time and **passed** ..... 195

06-20. A. Ordered immediately messaged ..... 195

06-20. S. Received from Assembly ..... 267

06-20. S. Senator Craig added as a cosponsor ..... 267

06-24. S. Read first time and referred to committee on Senate Organization ..... 277

06-24. S. Available for scheduling

11-01. S. Referred to joint committee on Finance by Committee on Senate Organization pursuant to Senate Rule 41 (1)(e), Ayes 3, Noes 2 ..... 472

11-01. S. Withdrawn from joint committee on Finance and made Available for Scheduling by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e), Ayes 3, Noes 2 ..... 472

11-01. S. Public hearing requirement waived by committee on Senate Organization, pursuant to Senate Rule 18 (1m), Ayes 3, Noes 2 ..... 472

11-01. S. Placed on calendar 11-5-2019 pursuant to Senate Rule 18(1) ..... 473

11-05. S. Senate Amendment 1 offered by Senator Carpenter (**LRB a0738**)

11-05. S. Senate Amendment 2 offered by Senator Carpenter (**LRB a0739**)

11-05. S. Read a second time

11-05. S. Senate Amendment 1 laid on table, Ayes 19, Noes 14

11-05. S. Senate Amendment 2 rejected, Ayes 19, Noes 14

11-05. S. Ordered to a third reading

11-05. S. Rules suspended

11-05. S. Read a third time and **concurred in**, Ayes 33, Noes 0

11-05. S. Ordered immediately messaged

11-06. A. Received from Senate concurred in ..... 362

11-06. A. **LRB correction** (Assembly Amendment 3 to Assembly Substitute Amendment 1) ..... 363

*gmb*



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ENROLLED BILL

**Adopted Documents**

Original

Engrossed

Substitute Amdt

19 50034, 1

Amendments:  None or  Listed below.

AA 1      AA 3

Corrections:  None or  Listed by date below.

11/5/2019

Topic:  Same as relating clause or  Indicated below.

11/8/19

Date

Enrolling Drafter



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRBs0034/1  
MES&JK:cjs

**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 73**

May 21, 2019 - Offered by Representative WITTKÉ.

1 **AN ACT to amend** 77.707 (1) and 229.68 (intro.); and **to create** 77.76 (6) of the  
2 statutes; **relating to:** the imposition of sales and use taxes related to a local  
3 professional baseball park district and legislative oversight of such a district.

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***Analysis by the Legislative Reference Bureau***

Currently a local professional baseball park district (district) may impose a sales tax and a use tax within the area of its jurisdiction, and a district may issue revenue bonds if the district board determines that the district's lease with a professional baseball team franchise that uses the district's baseball facilities is for a term of at least 30 years. Generally, the sales and use taxes may not be imposed and collected after the district pays off the bonds issued to construct a stadium and funds a special maintenance and capital improvements fund.

Under this bill, the sales and use taxes may not be collected, generally, after March 31, 2020, or after the date on which the district board certifies that the district has paid off the bonds and established its special fund, whichever is earlier. The bill also specifies that the district board may not incur any new obligations after the sales and use tax is no longer collected, if the obligation could not be paid once the sales and use tax is no longer collected. The bill also prohibits the district board from incurring any costs or obligations for signage related to a change in naming rights for the baseball park facilities.

The bill also contains an oversight provision for the district. Under the bill, by January 31, 2020, the district board must provide the Joint Committee on Finance

with a written report specifying whether the district board believes it will be able to pay off its bonds and meet its other obligations by March 31, 2020, the date after which the district may no longer collect the sales and use tax. If the district board does not believe that it will be able to meet its obligations by that date, the Legislative Audit Bureau must conduct a financial audit of the district to determine when the district will have sufficient revenues to meet them. The LAB must provide the report to JCF by February 29, 2020.

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

SECTION 1. 77.707 (1) of the statutes is amended to read:

77.707 (1) Retailers and the department of revenue may not collect a tax under s. 77.705 for any local professional baseball park district created under subch. III of ch. 229 after ~~the last day of the calendar quarter~~<sup>plain</sup> that is at least 120 days from the date ~~on which~~<sup>in</sup> the local professional baseball park district board makes a certification to the department of revenue under s. 229.685 (2) or after ~~March~~<sup>August</sup> 31, 2020, whichever is earlier, except that the department of revenue may collect from retailers taxes that accrued before the day after the last day of that calendar quarter termination date and fees, interest and penalties that relate to those taxes. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment nor act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which a local professional baseball park district tax has terminated. The department of revenue shall estimate the amount of the refunds, including interest, that the department may need to pay during that 4-year period and retain that amount from the taxes collected for the district after the termination date. Any amount that remains after the payment of refunds shall be distributed to the counties based on the tax revenues derived from each county that is part of the district.

population of

1           **SECTION 2.** 77.76 (6) of the statutes is created to read:

2           77.76 (6) (a) If the local professional baseball park district receives from the  
3 department any of the taxes collected <sup>reported</sup> for the district under s. 77.705 following the  
4 termination date under s. 77.707 (1), excluding taxes reported to the department  
5 before the termination date, that the department paid to the district, the district  
6 shall return those taxes to the department, in the manner prescribed by the  
7 department, so that the department may distribute the taxes based on the tax  
8 revenues derived from <sup>population of</sup> each county that is part of the district. AA3 5. AA3 6.

9           (b) The department shall distribute, as provided under par. (a), the taxes  
10 collected <sup>reported</sup> for the district under s. 77.705 following the termination date under s.  
11 77.707 (1), including the amounts returned under par. (a), no later than the date that  
12 is 8 months after the termination date. The department shall distribute, as provided  
13 under par. (a), any additional amounts collected <sup>reported</sup> for the district under s. 77.705 after  
14 the date that is 6 months after the termination date, including interest, penalties,  
15 and amounts due as a result of an audit determination, annually beginning on the  
16 first day of the first month that is 7 months after the termination date, and on the  
17 first day of that month in each year thereafter. AA3 7. AA3 8. AA3 9. AA3 10.

18           (c) Each county that receives revenue under s. 77.707 (1) and pars. (a) and (b)  
19 shall deposit the revenue into a segregated account established and controlled by the  
20 county to use only for property tax relief, public safety, parks and recreation, or  
21 economic development.

22           **SECTION 3.** 229.68 (intro.) of the statutes is amended to read:

23           **229.68 Powers of a district.** (intro.) A district has all of the powers necessary  
24 or convenient to carry out the purposes and provisions of this subchapter, except that  
25 it may not incur any new obligations after the date on which the district may no

1 longer collect the tax under s. 77.707 (1), if such an obligation could not be paid out  
2 of the district's revenues or assets once the tax under s. 77.707 (1) is no longer  
3 collected. The district may not incur costs or any obligations for signage related to  
4 a change in naming rights for the baseball park facilities. In addition to all other  
5 powers granted by this subchapter, a district may do all of the following:

6 **SECTION 4. Nonstatutory provisions.**

7 (1) OVERSIGHT. Not later than January 31, 2020, the local professional baseball  
8 park district board shall report in writing to the joint committee on finance regarding  
9 the district's financial position as of December 31, 2019. The report shall specify  
10 whether the district board believes it will be able to pay off all of its bonds as  
11 described in s. 229.685 (2) and meet all of its other statutory and contractual  
12 obligations if it does not collect a tax under s. 77.705 after ~~March~~<sup>August</sup> 31, 2020. If the  
13 district board reports that it believes it will not have sufficient revenues to meet all  
14 of its obligations as described in this subsection by the time it will not be able to  
15 collect the tax under s. 77.707 (1), the legislative audit bureau shall conduct a  
16 financial audit of the district to evaluate when the district will have sufficient  
17 revenues to meet all of its obligations. The audit bureau shall submit that audit  
18 report in writing to the joint committee on finance no later than February 29, 2020.

AA3  
11.

AA 1  
10

19 (END)



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRBa0251/1  
JK:cdc

**ASSEMBLY AMENDMENT 1,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 73**

May 23, 2019 - Offered by Representative WITTKÉ.

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

2 **1.** Page 4, line 18: delete “no later than February 29, 2020”.

3 (END)



State of Wisconsin  
2019-2020 LEGISLATURE

**CORRECTIONS IN:**

**ASSEMBLY AMENDMENT 3,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 73**

Prepared by the Legislative Reference Bureau  
(November 5, 2019)

1. Page 1, line 6: delete “tax revenues derived from” and substitute “tax revenues derived from”.
2. Page 1, line 7: delete “population of” and substitute “population of”.

(END)





State of Wisconsin  
2019 - 2020 LEGISLATURE

LRBa0391/1  
JK:cjs&ahe

**ASSEMBLY AMENDMENT 3,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 73**

June 20, 2019 - Offered by Representative WITTKÉ.

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

2 **1.** Page 2, line 4: delete “the last day of the calendar quarter” and substitute  
3 “the last day of the calendar fiscal quarter”.

4 **2.** Page 2, line 5: delete “which” and substitute “in which”.

5 **3.** Page 2, line 6: delete “March” and substitute “August”.

✓ 6 **4.** Page 2, line 18: delete “tax revenues derived from” and substitute  
✓ 7 “population of”. *ccc 11/5 2.* *↑ score* *ccc 11/5 1.*

8 **5.** Page 3, line 3: delete “collected” and substitute “reported”.

9 **6.** Page 3, line 7: delete “tax”.

10 **7.** Page 3, line 8: delete “revenues derived from” and substitute “population  
11 of”.

