



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBs0034/1
CMH:cjs

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

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.

Analysis by the Legislative Reference Bureau

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

4 **SECTION 1.** 77.707 (1) of the statutes is amended to read:
5 77.707 (1) Retailers and the department of revenue may not collect a tax under
6 s. 77.705 for any local professional baseball park district created under subch. III of
7 ch. 229 after the last day of the calendar fiscal quarter that is at least 120 days from
8 ~~the date on~~ in which the local professional baseball park district board makes a
9 certification to the department of revenue under s. 229.685 (2) or after August 31,

1 2020, whichever is earlier, except that the department of revenue may collect from
2 retailers taxes that accrued before the day after the last day of that calendar quarter
3 termination date and fees, interest and penalties that relate to those taxes. Except
4 as provided under s. 77.60 (9), the department of revenue may not issue any
5 assessment nor act on any claim for a refund or any claim for an adjustment under
6 s. 77.585 after the end of the calendar year that is 4 years after the year in which a
7 local professional baseball park district tax has terminated. The department of
8 revenue shall estimate the amount of the refunds, including interest, that the
9 department may need to pay during that 4-year period and retain that amount from
10 the taxes collected for the district after the termination date. Any amount that
11 remains after the payment of refunds shall be distributed to the counties based on
12 the population of each county that is part of the district.

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

14 77.76 (6) (a) If the local professional baseball park district receives from the
15 department any of the taxes reported for the district under s. 77.705 following the
16 termination date under s. 77.707 (1), excluding taxes reported to the department
17 before the termination date, that the department paid to the district, the district
18 shall return those taxes to the department, in the manner prescribed by the
19 department, so that the department may distribute the taxes based on the
20 population of each county that is part of the district.

21 (b) The department shall distribute, as provided under par. (a), the taxes
22 reported for the district under s. 77.705 following the termination date under s.
23 77.707 (1), including the amounts returned under par. (a), no later than the date that
24 is 8 months after the termination date. The department shall distribute, as provided
25 under par. (a), any additional amounts reported for the district under s. 77.705 after

1 the date that is 6 months after the termination date, and amounts due as a result of
2 an audit determination, annually beginning on the first day of the first month that
3 is 7 months after the termination date, and on the first day of that month in each year
4 thereafter.

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

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

10 **229.68 Powers of a district.** (intro.) A district has all of the powers necessary
11 or convenient to carry out the purposes and provisions of this subchapter, except that
12 it may not incur any new obligations after the date on which the district may no
13 longer collect the tax under s. 77.707 (1), if such an obligation could not be paid out
14 of the district's revenues or assets once the tax under s. 77.707 (1) is no longer
15 collected. The district may not incur costs or any obligations for signage related to
16 a change in naming rights for the baseball park facilities. In addition to all other
17 powers granted by this subchapter, a district may do all of the following:

18 **SECTION 4. Nonstatutory provisions.**

19 (1) OVERSIGHT. Not later than January 31, 2020, the local professional baseball
20 park district board shall report in writing to the joint committee on finance regarding
21 the district's financial position as of December 31, 2019. The report shall specify
22 whether the district board believes it will be able to pay off all of its bonds as
23 described in s. 229.685 (2) and meet all of its other statutory and contractual
24 obligations if it does not collect a tax under s. 77.705 after August 31, 2020. If the
25 district board reports that it believes it will not have sufficient revenues to meet all

1 of its obligations as described in this subsection by the time it will not be able to
2 collect the tax under s. 77.707 (1), the legislative audit bureau shall conduct a
3 financial audit of the district to evaluate when the district will have sufficient
4 revenues to meet all of its obligations. The audit bureau shall submit that audit
5 report in writing to the joint committee on finance.

6 (END)