



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRBa0087/1  
JK:cjs

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

March 19, 2019 - Offered by Representative WITTKÉ.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 9: after “taxes.” insert “Except as provided under s. 77.60 (9),  
3 the department of revenue may not issue any assessment nor act on any claim for a  
4 refund or any claim for an adjustment under s. 77.585 after the end of the calendar  
5 year that is 4 years after the year in which a local professional baseball park district  
6 tax has terminated.”.

7 **2.** Page 2, line 9: after that line insert:

8 “**SECTION 1m.** 77.76 (3m) of the statutes is amended to read:

9 77.76 (3m) From the appropriation under s. 20.835 (4) (gb) the department, for  
10 the first 2 years of collection, shall distribute 97 percent of the taxes reported for each  
11 local professional baseball park district that has imposed taxes under this  
12 subchapter, minus the district portion of the retailers’ discounts, to the local  
13 professional baseball park district no later than the end of the 3rd month following

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

1 receiving a report under this subsection is subject to the duties of confidentiality to  
2 which the department of revenue is subject under s. 77.61 (5) and (6).”.

3 **3.** Page 2, line 22: after that line insert:

4 “**SECTION 3m.** 229.685 (1) of the statutes is amended to read:

5 229.685 (1) The district board shall maintain a special fund into which it  
6 deposits only the revenue received from the department of revenue, that is derived  
7 from the taxes imposed under subch. V of ch. 77, and may use this revenue only for  
8 purposes related to baseball park facilities and for the purposes specified in s. 77.76  
9 (3m).”.

10

(END)