



State of Wisconsin
1999 - 2000 LEGISLATURE

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**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 1999 ASSEMBLY BILL 892**

March 21, 2000 - Offered by SPECIAL COMMITTEE ON THE RENOVATION OF LAMBEAU
FIELD.

1 **AN ACT** *to amend* 59.52 (7), 67.045 (1) (intro.) and 77.70; and *to create* 67.045
2 (3), 71.05 (1) (c) 5., 71.26 (1m) (h), 71.45 (1t) (h) and 77.54 (45) of the statutes;
3 **relating to:** the authority of certain counties to issue bonds or promissory notes
4 for the construction or renovation of football stadium facilities; granting income
5 and franchise tax exemptions for interest income on bonds or notes issued by
6 such counties; granting a sales tax and use tax exemption for a license fee to
7 purchase admissions to professional football games; and using county sales tax
8 and use tax revenue for renovating professional football stadium facilities.

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

9 **SECTION 1.** 59.52 (7) of the statutes is amended to read:
10 59.52 (7) JOINT COOPERATION. The board may join with the state, other counties
11 and municipalities in a cooperative arrangement as provided by s. 66.30, including

1 the acquisition, development, remodeling, construction, equipment, operation and
2 maintenance of land, buildings and facilities for regional projects, whether or not
3 such projects are located within the county. In this subsection, “regional projects”
4 includes the construction or renovation of football stadium facilities, as defined in s.
5 67.045 (3) (b) 3.

6 **SECTION 2.** 67.045 (1) (intro.) of the statutes is amended to read:

7 67.045 (1) (intro.) The Subject to sub. (3), the governing body of a county may
8 not issue bonds under s. 67.05 or promissory notes under s. 67.12 (12) unless one or
9 more of the following apply:

10 **SECTION 3.** 67.045 (3) of the statutes is created to read:

11 67.045 (3) (a) The legislature determines that the provision of financial and
12 other assistance by a county to construct or renovate football stadium facilities
13 serves a public purpose in that county by providing recreation, by encouraging
14 economic development and tourism, by reducing unemployment and by bringing
15 needed capital into the county for the benefit of the people of the county.

16 (b) In this subsection:

17 1. “County” means a county with a population of at least 150,000.

18 2. “Football stadium” means a stadium that is principally used as the home
19 stadium of a professional football team at the time that bonds are issued under s.
20 67.05 or promissory notes are issued under s. 67.12 (12), for purposes related to the
21 construction or renovation of football stadium facilities, or if no home stadium exists
22 at the time that such bonds or promissory notes are issued, “football stadium” means
23 a stadium that includes the site of a proposed home stadium of such a team.

24 3. “Football stadium facilities” means football stadium property, tangible or
25 intangible, including spectator seating of all types, practice facilities, parking lots

1 and structures, garages, restaurants, parks, concession facilities, entertainment
2 facilities, facilities for the display or sale of memorabilia, transportation facilities,
3 and other functionally related or auxiliary facilities or structures.

4 4. "Home stadium" means the principal site of a stadium that is home to a
5 professional football team and that is approved by a league to which a professional
6 football team belongs for use as a home stadium for that professional football team.

7 5. "Professional football team" means a team that is a member of a league of
8 professional football teams that have home stadiums in at least 10 states and a
9 collective average attendance for all league members of at least 40,000 persons per
10 game over the 5 years immediately preceding the year in which bonds are issued
11 under s. 67.05 or promissory notes are issued under s. 67.12 (12) for purposes related
12 to the construction or renovation of football stadium facilities.

13 (c) No county may issue bonds under s. 67.05 or promissory notes under s. 67.12
14 (12) for purposes related to football stadium facilities unless the county board enacts
15 an ordinance authorizing the issuance of a specified maximum amount of bonds or
16 notes and unless the county board's ordinance is approved by the majority of the
17 electors in the county voting on the ordinance at a referendum to be held not earlier
18 than 45 days after enactment of the ordinance. The referendum may be held at any
19 spring or general election or any spring or September primary, or at a special election
20 called by the county board for that purpose. The question to be submitted shall be
21 specified by the county board and shall include the maximum amount of the bonds
22 or notes that the county proposes to issue.

23 **SECTION 4.** 71.05 (1) (c) 5. of the statutes is created to read:

24 71.05 (1) (c) 5. A county for purposes related to football stadium facilities under
25 s. 67.045 (3).

1 **SECTION 5.** 71.26 (1m) (h) of the statutes is created to read:

2 71.26 **(1m)** (h) Those issued by a county for purposes related to football stadium
3 facilities under s. 67.045 (3).

4 **SECTION 6.** 71.45 (1t) (h) of the statutes is created to read:

5 71.45 **(1t)** (h) Those issued by a county for purposes related to football stadium
6 facilities under s. 67.045 (3).

7 **SECTION 7.** 77.54 (45) of the statutes is created to read:

8 77.54 **(45)** The gross receipts from the sale of and the use or other consumption
9 of a one-time license or similar right to purchase admission to professional football
10 games at a football stadium, as defined in s. 67.045 (3) (b) 2., that is granted by a
11 municipality or a professional football team or related party, if the person who buys
12 the license or right is entitled, at the time the license or right is transferred to the
13 person, to purchase admission to at least 3 professional football games in this state
14 during one football season. In this subsection, “related party” means a corporation
15 or business entity that is owned, controlled or operated by, or under common control
16 with, a professional football team, as defined under s. 67.045 (3) (b) 5. The exemption
17 under this paragraph does not apply to a license or right that is sold after December
18 31, 2003.

19 **SECTION 8.** 77.70 of the statutes is amended to read:

20 **77.70 Adoption by county ordinance.** Any county desiring to impose county
21 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
22 stating its purpose and referring to this subchapter. The county sales and use taxes
23 may be imposed only for the purpose of directly reducing the property tax levy,
24 including reducing additional property taxes imposed for purposes related to football
25 stadium facilities, as defined under s. 67.045 (3) (b) 3., and only in their entirety as

1 provided in this subchapter. That ordinance shall be effective on the first day of
2 January, the first day of April, the first day of July or the first day of October. A
3 certified copy of that ordinance shall be delivered to the secretary of revenue at least
4 120 days prior to its effective date. The repeal of any such ordinance shall be effective
5 on December 31. A certified copy of a repeal ordinance shall be delivered to the
6 secretary of revenue at least 60 days before the effective date of the repeal.

7 **SECTION 9. Initial applicability.**

8 (1) The treatment of sections 71.05 (1) (c) 5., 71.26 (1m) (h) and 71.45 (1t) (h)
9 of the statutes first applies to taxable years beginning on January 1, 2000.

10 (END)