



**ASSEMBLY SUBSTITUTE AMENDMENT 2,  
TO 1999 ASSEMBLY BILL 892**

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

1     **AN ACT** *to renumber* 66.066 (5) and 77.707; *to amend* 13.94 (4) (a) 1., 13.94 (10),  
2           16.70 (14), 18.03 (5s), 19.42 (13) (a), 19.59 (1) (a), 19.59 (1) (g) 1. a., 25.50 (1) (d),  
3           32.02 (1), 66.04 (2) (a) (intro.), 66.066 (1) (a), 66.066 (1) (c), 66.067, 66.30 (1) (a),  
4           71.26 (1) (bm), 71.26 (1m) (g), 71.36 (1m), 71.45 (1t) (g), 77.705 (title), 77.71,  
5           77.76 (3m), 77.76 (4), 103.49 (3) (ar), 109.09 (1), 111.322 (2m) (c), 227.01 (13) (t),  
6           779.14 (1m) (d) 2. b., 779.14 (1m) (d) 3. and 946.15; and *to create* 20.395 (1) (gv),  
7           20.566 (1) (ge), 20.835 (4) (ge), 20.867 (5), 24.61 (2) (a) 8., 25.17 (3) (b) 11., 66.04  
8           (2) (a) 3q., 66.066 (5) (b), 71.05 (1) (c) 5., 77.54 (45), 77.706, 77.707 (2), 77.76 (3p),  
9           85.62, 219.09 (1) (d), subchapter IV of chapter 229 [precedes 229.820] and  
10          779.14 (4) of the statutes; **relating to:** creating a local professional football  
11          stadium district; giving a local professional football stadium district the  
12          authority to issue bonds and granting income tax exemptions for interest  
13          income on bonds issued by the district; making a state moral obligation pledge

1 with respect to bonds issued by a local professional football stadium district;  
2 giving a local professional football stadium district the authority to impose a  
3 sales tax and a use tax; creating an income and franchise tax exemption for a  
4 local professional football stadium district; state aid for transportation  
5 facilities associated with a professional football team's home stadium;  
6 requiring a professional football team or a related party that enters into a  
7 contract with a local professional football stadium district that requires the  
8 team or related party to acquire and construct football stadium facilities to  
9 comply with the prevailing wage law; and making appropriations.

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

10 **SECTION 1.** 13.94 (4) (a) 1. of the statutes, as affected by 1999 Wisconsin Act 9,  
11 is amended to read:

12 13.94 (4) (a) 1. Every state department, board, examining board, affiliated  
13 credentialing board, commission, independent agency, council or office in the  
14 executive branch of state government; all bodies created by the legislature in the  
15 legislative or judicial branch of state government; any public body corporate and  
16 politic created by the legislature including specifically a professional baseball park  
17 district, a local professional football stadium district and a family care district  
18 created under s. 46.2895; every Wisconsin works agency under subch. III of ch. 49;  
19 every provider of medical assistance under subch. IV of ch. 49; technical college  
20 district boards; development zones designated under s. 560.71; every county  
21 department under s. 51.42 or 51.437; every nonprofit corporation or cooperative to  
22 which moneys are specifically appropriated by state law; and every corporation,  
23 institution, association or other organization which receives more than 50% of its

1 annual budget from appropriations made by state law, including subgrantee or  
2 subcontractor recipients of such funds.

3 **SECTION 2.** 13.94 (10) of the statutes is amended to read:

4 13.94 (10) FINANCIAL STATUS OF ~~LOCAL~~ CERTAIN PROFESSIONAL BASEBALL-PARK  
5 SPORTS DISTRICTS. As promptly as possible following the end of each state fiscal  
6 biennium in which there are outstanding bonds or notes issued by a local  
7 professional baseball park district created under subch. III of ch. 229 that are subject  
8 to s. 229.74 (7) or by a local professional football stadium district created under  
9 subch. IV of ch. 229 that are subject to s. 229.830 (7), the legislative audit bureau  
10 shall submit a report to the cochairpersons of the joint committee on finance  
11 concerning the financial status of that district.

12 **SECTION 3.** 16.70 (14) of the statutes is amended to read:

13 16.70 (14) "State" does not include a district created under subch. II ~~or~~, III or  
14 IV of ch. 229.

15 **SECTION 4.** 18.03 (5s) of the statutes is amended to read:

16 18.03 (5s) Upon the request of a local professional baseball park district  
17 created under subch. III of ch. 229 or a local professional football stadium district  
18 created under subch. IV of ch. 229, the commission may serve as financial consultant  
19 to assist and coordinate the issuance of the bonds of a district.

20 **SECTION 5.** 19.42 (13) (a) of the statutes is amended to read:

21 19.42 (13) (a) All positions to which individuals are regularly appointed by the  
22 governor, except the position of trustee of any private higher educational institution  
23 receiving state appropriations ~~and~~, the position of member of the district board of a  
24 local professional baseball park district created under subch. III of ch. 229 and the

1 position of member of the district board of a local professional football stadium  
2 district created under subch. IV of ch. 229.

3 **SECTION 6.** 19.59 (1) (a) of the statutes is amended to read:

4 19.59 (1) (a) No local public official may use his or her public position or office  
5 to obtain financial gain or anything of substantial value for the private benefit of  
6 himself or herself or his or her immediate family, or for an organization with which  
7 he or she is associated. A violation of this paragraph includes the acceptance of free  
8 or discounted admissions to a professional baseball or football game by a member of  
9 the district board of a local professional baseball park district created under subch.  
10 III of ch. 229 or a local professional football stadium district created under subch. IV  
11 of ch. 229. This paragraph does not prohibit a local public official from using the title  
12 or prestige of his or her office to obtain campaign contributions that are permitted  
13 and reported as required by ch. 11.

14 **SECTION 7.** 19.59 (1) (g) 1. a. of the statutes is amended to read:

15 19.59 (1) (g) 1. a. “District” means a local professional baseball park district  
16 created under subch. III of ch. 229 or a local professional football stadium district  
17 created under subch. IV of ch. 229.

18 **SECTION 8.** 20.005 (3) (schedule) of the statutes: at the appropriate place, insert  
19 the following amounts for the purposes indicated:

1		<b>1999-00</b>	<b>2000-01</b>
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2 **20.395 Transportation, department of**

3 (1) AIDS

4 (gv) Transportation aids to local pro-

5 fessional football stadium dis-

6 tricts

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7 **20.566 Revenue, department of**

8 (1) COLLECTION OF TAXES

9 (ge) Administration of local profes-

10 sional football stadium district

11 taxes

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12 **SECTION 9.** 20.395 (1) (gv) of the statutes is created to read:

13 20.395 (1) (gv) *Transportation aids to local professional football stadium*  
14 *districts.* As a continuing appropriation, the amounts in the schedule for  
15 transportation aids to local professional football stadium districts under s. 85.62.

16 **SECTION 10.** 20.566 (1) (ge) of the statutes is created to read:

17 20.566 (1) (ge) *Administration of local professional football stadium district*  
18 *taxes.* From the moneys transferred from the appropriation account under s. 20.835  
19 (4) (ge), the amounts in the schedule for administering the special district taxes  
20 imposed under s. 77.706 by a local professional football stadium district created  
21 under subch. IV of ch. 229.

22 **SECTION 11.** 20.835 (4) (ge) of the statutes is created to read:

23 20.835 (4) (ge) *Local professional football stadium district taxes.* All moneys  
24 received from the taxes imposed under s. 77.706, for the purpose of distribution to

1 the special districts that adopt a resolution imposing taxes under subch. V of ch. 77,  
2 and for the purpose of financing a local professional football stadium district, except  
3 that, of those tax revenues collected under subch. V of ch. 77, 1.5% shall be credited  
4 to the appropriation account under s. 20.566 (1) (ge).

5 **SECTION 12.** 20.867 (5) of the statutes is created to read:

6 20.867 (5) SERVICES TO NONSTATE GOVERNMENTAL UNITS. (g) *Financial consulting*  
7 *services.* All moneys received from local professional football stadium districts for  
8 financial consulting services provided under s. 18.03 (5s), to be used to provide those  
9 services.

10 **SECTION 13.** 24.61 (2) (a) 8. of the statutes is created to read:

11 24.61 (2) (a) 8. Bonds issued by a local professional football stadium district  
12 created under subch. IV of ch. 229.

13 **SECTION 14.** 25.17 (3) (b) 11. of the statutes is created to read:

14 25.17 (3) (b) 11. Bonds issued by a local professional football stadium district  
15 created under subch. IV of ch. 229.

16 **SECTION 15.** 25.50 (1) (d) of the statutes, as affected by 1999 Wisconsin Act 9,  
17 is amended to read:

18 25.50 (1) (d) “Local government” means any county, town, village, city, power  
19 district, sewerage district, drainage district, town sanitary district, public inland  
20 lake protection and rehabilitation district, local professional baseball park district  
21 created under subch. III of ch. 229, family care district under s. 46.2895, local  
22 professional football stadium district created under subch. IV of ch. 229, public  
23 library system, school district or technical college district in this state, any  
24 commission, committee, board or officer of any governmental subdivision of this

1 state, any court of this state, other than the court of appeals or the supreme court,  
2 or any authority created under s. 231.02, 233.02 or 234.02.

3 **SECTION 15m.** 32.02 (1) of the statutes is amended to read:

4 32.02 (1) Any county, town, village, city, including villages and cities  
5 incorporated under general or special acts, school district, the department of health  
6 and family services, the department of corrections, the board of regents of the  
7 university of Wisconsin system, the building commission, a commission created by  
8 contract under s. 66.30, with the approval of the municipality in which condemnation  
9 is proposed, or any public board or commission, for any lawful purpose, but in the  
10 case of city and village boards or commissions approval of that action is required to  
11 be granted by the governing body. A mosquito control commission, created under s.  
12 59.70 (12), may not acquire property by condemnation. A local professional football  
13 stadium district board, created under subch. IV of ch. 229, may not acquire property  
14 by condemnation.

15 **SECTION 16.** 66.04 (2) (a) (intro.) of the statutes is amended to read:

16 66.04 (2) (a) (intro.) Any county, city, village, town, school district, drainage  
17 district, technical college district or other governing board, as defined by s. 34.01 (1),  
18 other than a local professional football stadium district board created under subch.  
19 IV of ch. 229, may invest any of its funds not immediately needed in any of the  
20 following:

21 **SECTION 17.** 66.04 (2) (a) 3q. of the statutes is created to read:

22 66.04 (2) (a) 3q. Bonds issued by a local professional football stadium district  
23 created under subch. IV of ch. 229.

24 **SECTION 18.** 66.066 (1) (a) of the statutes is amended to read:

1           66.066 (1) (a) “Municipality” means any city, village, town, county, commission  
2           created by contract under s. 66.30, public inland lake protection and rehabilitation  
3           district established under s. 33.23, 33.235 or 33.24, metropolitan sewerage district  
4           created under ss. 66.20 to 66.26 or 66.88 to 66.918, town sanitary district under  
5           subch. IX of ch. 60, a local professional baseball park district created under subch.  
6           III of ch. 229, a local professional football stadium district created under subch. IV  
7           of ch. 229 or a municipal water district or power district under ch. 198 and any other  
8           public or quasi-public corporation, officer, board or other public body empowered to  
9           borrow money and issue obligations to repay the same out of revenues.  
10          “Municipality” does not include the state or a local exposition district created under  
11          subch. II of ch. 229.

12           **SECTION 19.** 66.066 (1) (c) of the statutes is amended to read:

13           66.066 (1) (c) “Revenue” means all moneys received from any source by a public  
14           utility and all rentals and fees and, in the case of a local professional baseball park  
15           district created under subch. III of ch. 229 includes tax revenues deposited into a  
16           special fund under s. 229.685 and payments made into a special debt service reserve  
17           fund under s. 229.74 and, in the case of a local professional football stadium district  
18           created under subch. IV of ch. 229 includes tax revenues deposited into a special fund  
19           under s. 229.825 and payments made into a special debt service reserve fund under  
20           s. 229.830.

21           **SECTION 20.** 66.066 (5) of the statutes is renumbered 66.066 (5) (a).

22           **SECTION 21.** 66.066 (5) (b) of the statutes is created to read:

23           66.066 (5) (b) Revenue bonds issued by a local professional football stadium  
24           district created under subch. IV of ch. 229 are subject to the provisions in ss. 229.829  
25           to 229.834.



1           **SECTION 22.** 66.067 of the statutes is amended to read:

2           **66.067 Public works projects.** For financing purposes, garbage  
3 incinerators, toll bridges, swimming pools, tennis courts, parks, playgrounds, golf  
4 links, bathing beaches, bathhouses, street lighting, city halls, village halls, town  
5 halls, courthouses, jails, schools, cooperative educational service agencies, hospitals,  
6 homes for the aged or indigent, child care centers, as defined in s. 231.01 (3c),  
7 regional projects, waste collection and disposal operations, systems of sewerage,  
8 local professional baseball park facilities, local professional football stadium  
9 facilities and any and all other necessary public works projects undertaken by any  
10 municipality are public utilities within the meaning of s. 66.066.

11           **SECTION 23.** 66.30 (1) (a) of the statutes, as affected by 1999 Wisconsin Act 9,  
12 is amended to read:

13           66.30 (1) (a) In this section “municipality” means the state or any department  
14 or agency thereof, or any city, village, town, county, school district, public library  
15 system, public inland lake protection and rehabilitation district, sanitary district,  
16 farm drainage district, metropolitan sewerage district, sewer utility district, solid  
17 waste management system created under s. 59.70 (2), local exposition district  
18 created under subch. II of ch. 229, local professional baseball park district created  
19 under subch. III of ch. 229, local professional football stadium district created under  
20 subch. IV of ch. 229, family care district under s. 46.2895, water utility district,  
21 mosquito control district, municipal electric company, county or city transit  
22 commission, commission created by contract under this section, taxation district or  
23 regional planning commission.

24           **SECTION 24.** 71.05 (1) (c) 5. of the statutes is created to read:

1           71.05 (1) (c) 5. A local professional football stadium district created under  
2 subch. IV of ch. 229.

3           **SECTION 25.** 71.26 (1) (bm) of the statutes is amended to read:

4           71.26 (1) (bm) *Certain local districts.* Income of a local exposition district  
5 created under subch. II of ch. 229 ~~or~~, a local professional baseball park district  
6 created under subch. III of ch. 229 or a local professional football stadium district  
7 created under subch. IV of ch. 229.

8           **SECTION 26.** 71.26 (1m) (g) of the statutes is amended to read:

9           71.26 (1m) (g) Those issued under s. 66.066 by a local professional baseball  
10 park district or a local professional football stadium district.

11           **SECTION 27.** 71.36 (1m) of the statutes is amended to read:

12           71.36 (1m) A tax-option corporation may deduct from its net income all  
13 amounts included in the Wisconsin adjusted gross income of its shareholders, the  
14 capital gain deduction under s. 71.05 (6) (b) 9. and all amounts not taxable to  
15 nonresident shareholders under ss. 71.04 (1) and (4) to (9) and 71.362. For purposes  
16 of this subsection, interest on federal obligations, obligations issued under s. 66.066  
17 by a local professional baseball park district or a local professional football stadium  
18 district, obligations issued under ss. 66.40, 66.431 and 66.4325, obligations issued  
19 under s. 234.65 to fund an economic development loan to finance construction,  
20 renovation or development of property that would be exempt under s. 70.11 (36) and  
21 obligations issued under subch. II of ch. 229 is not included in shareholders' income.  
22 The proportionate share of the net loss of a tax-option corporation shall be attributed  
23 and made available to shareholders on a Wisconsin basis but subject to the limitation  
24 and carry-over rules as prescribed by section 1366 (d) of the internal revenue code.  
25 Net operating losses of the corporation to the extent attributed or made available to

1 a shareholder may not be used by the corporation for further tax benefit. For  
2 purposes of computing the Wisconsin adjusted gross income of shareholders,  
3 tax-option items shall be reported by the shareholders and those tax-option items,  
4 including capital gains and losses, shall retain the character they would have if  
5 attributed to the corporation, including their character as business income. In  
6 computing the tax liability of a shareholder, no credit against gross tax that would  
7 be available to the tax-option corporation if it were a nontax-option corporation may  
8 be claimed.

9 **SECTION 28.** 71.45 (1t) (g) of the statutes is amended to read:

10 71.45 (1t) (g) Those issued under s. 66.066 by a local professional baseball park  
11 district or a local professional football stadium district.

12 **SECTION 29.** 77.54 (45) of the statutes is created to read:

13 77.54 (45) The gross receipts from the sale of and the use or other consumption  
14 of a one-time license or similar right to purchase admission to professional football  
15 games at a football stadium, as defined in s. 229.821 (6), that is granted by a  
16 municipality; a local professional football stadium district; or a professional football  
17 team or related party, as defined in s. 229.821 (12); if the person who buys the license  
18 or right is entitled, at the time the license or right is transferred to the person, to  
19 purchase admission to at least 3 professional football games in this state during one  
20 football season. The exemption under this subsection does not apply to a license or  
21 right that is sold after December 31, 2003.

22 **SECTION 30.** 77.705 (title) of the statutes is amended to read:

23 **77.705 (title) Adoption by resolution; baseball park district.**

24 **SECTION 31.** 77.706 of the statutes is created to read:

1           **77.706 Adoption by resolution; football stadium district.** A local  
2 professional football stadium district created under subch. IV of ch. 229, by  
3 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this  
4 subchapter at a rate of no more than 0.5%, in 0.1% increments, of the gross receipts  
5 or sales price. Those taxes may be imposed only in their entirety. The imposition of  
6 the taxes under this section shall be effective on the first day of the first month that  
7 begins 30 days after the approval of the resolution by the electors in the district's  
8 jurisdiction under s. 229.824 (15).

9           **SECTION 32.** 77.707 of the statutes is renumbered 77.707 (1).

10           **SECTION 33.** 77.707 (2) of the statutes is created to read:

11           **77.707 (2)** Retailers and the department of revenue may not collect a tax under  
12 s. 77.706 for any local professional football stadium district created under subch. IV  
13 of ch. 229 after the calendar quarter during which the local professional football  
14 stadium district board makes a certification to the department of revenue under s.  
15 229.825 (2), except that the department of revenue may collect from retailers taxes  
16 that accrued before that calendar quarter and fees, interest and penalties that relate  
17 to those taxes.

18           **SECTION 34.** 77.71 of the statutes is amended to read:

19           **77.71 Imposition of county and special district sales and use taxes.**

20 Whenever a county sales and use tax ordinance is adopted under s. 77.70 or a special  
21 district resolution is adopted under s. 77.705 or 77.706, the following taxes are  
22 imposed:

23           **(1)** For the privilege of selling, leasing or renting tangible personal property  
24 and for the privilege of selling, performing or furnishing services a sales tax is  
25 imposed upon retailers at the rate of 0.5% in the case of a county tax or at the rate

1 under s. 77.705 or 77.706 in the case of a special district tax of the gross receipts from  
2 the sale, lease or rental of tangible personal property, except property taxed under  
3 sub. (4), sold, leased or rented at retail in the county or special district or from selling,  
4 performing or furnishing services described under s. 77.52 (2) in the county or special  
5 district.

6 **(2)** An excise tax is imposed at the rate of 0.5% in the case of a county tax or  
7 at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales  
8 price upon every person storing, using or otherwise consuming in the county or  
9 special district tangible personal property or services if the property or service is  
10 subject to the state use tax under s. 77.53, except that a receipt indicating that the  
11 tax under sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax  
12 under this subsection and except that if the buyer has paid a similar local tax in  
13 another state on a purchase of the same property or services that tax shall be credited  
14 against the tax under this subsection and except that for motor vehicles that are used  
15 for a purpose in addition to retention, demonstration or display while held for sale  
16 in the regular course of business by a dealer the tax under this subsection is imposed  
17 not on the sales price but on the amount under s. 77.53 (1m).

18 **(3)** An excise tax is imposed upon a contractor engaged in construction  
19 activities within the county or special district, at the rate of 0.5% in the case of a  
20 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax  
21 of the sales price of tangible personal property that is used in constructing, altering,  
22 repairing or improving real property and that becomes a component part of real  
23 property in that county or special district, ~~unless~~ except that if the contractor has  
24 paid the sales tax of a county in the case of a county tax or of a special district in the  
25 case of a special district tax in this state on that property, ~~and except that if the buyer~~

1 or has paid a similar local sales tax in another state on a purchase of the same  
2 property, that tax shall be credited against the tax under this subsection.

3 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax or  
4 at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales  
5 price upon every person storing, using or otherwise consuming a motor vehicle, boat,  
6 snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer,  
7 all-terrain vehicle or aircraft, if that property must be registered or titled with this  
8 state and if that property is to be customarily kept in a county that has in effect an  
9 ordinance under s. 77.70 or in a special district that has in effect a resolution under  
10 s. 77.705 or 77.706, except that if the buyer has paid a similar local sales tax in  
11 another state on a purchase of the same property that tax shall be credited against  
12 the tax under this subsection.

13 **SECTION 35.** 77.76 (3m) of the statutes is amended to read:

14 77.76 (3m) From the appropriation under s. 20.835 (4) (gb) the department, for  
15 the first 2 years of collection, shall distribute 97% of the ~~special~~-district taxes  
16 reported for each ~~special~~ local professional baseball park district that has imposed  
17 taxes under this subchapter, minus the ~~special~~ district portion of the retailers'  
18 discounts, to the ~~special~~ local professional baseball park district no later than the end  
19 of the 3rd month following the end of the calendar quarter in which such amounts  
20 were reported. From the appropriation under s. 20.835 (4) (gb) the department, after  
21 the first 2 years of collection, shall distribute 98.5% of the ~~special~~-district taxes  
22 reported for each ~~special~~ local professional baseball park district that has imposed  
23 taxes under this subchapter, minus the ~~special~~ district portion of the retailers'  
24 discount, to the ~~special~~ local professional baseball park district no later than the end  
25 of the 3rd month following the end of the calendar quarter in which such amounts

1 were reported. At the time of distribution the department shall indicate the taxes  
2 reported by each taxpayer. In this subsection, the “~~special~~ district portion of the  
3 retailers’ discount” is the amount determined by multiplying the total retailers’  
4 discount by a fraction the numerator of which is the gross ~~special~~ local professional  
5 baseball park district sales and use taxes payable and the denominator of which is  
6 the sum of the gross state and ~~special~~ local professional baseball park district sales  
7 and use taxes payable. The ~~special~~ local professional baseball park district taxes  
8 distributed shall be increased or decreased to reflect subsequent refunds, audit  
9 adjustments and all other adjustments of the ~~special~~ local professional baseball park  
10 district taxes previously distributed. Interest paid on refunds of ~~special~~ local  
11 professional baseball park district sales and use taxes shall be paid from the  
12 appropriation under s. 20.835 (4) (gb) at the rate paid by this state under s. 77.60 (1)  
13 (a). Any ~~special~~ local professional baseball park district receiving a report under this  
14 subsection is subject to the duties of confidentiality to which the department of  
15 revenue is subject under s. 77.61 (5).

16 **SECTION 36.** 77.76 (3p) of the statutes is created to read:

17 77.76 (3p) From the appropriation under s. 20.835 (4) (ge) the department of  
18 revenue shall distribute 98.5% of the taxes reported for each local professional  
19 football stadium district that has imposed taxes under this subchapter, minus the  
20 district portion of the retailers’ discount, to the local professional football stadium  
21 district no later than the end of the 3rd month following the end of the calendar  
22 quarter in which such amounts were reported. At the time of distribution the  
23 department of revenue shall indicate the taxes reported by each taxpayer. In this  
24 subsection, the “district portion of the retailers’ discount” is the amount determined  
25 by multiplying the total retailers’ discount by a fraction the numerator of which is

1 the gross local professional football stadium district sales and use taxes payable and  
2 the denominator of which is the sum of the gross state and local professional football  
3 stadium district sales and use taxes payable. The local professional football stadium  
4 district taxes distributed shall be increased or decreased to reflect subsequent  
5 refunds, audit adjustments and all other adjustments of the local professional  
6 football stadium district taxes previously distributed. Interest paid on refunds of  
7 local professional football stadium district sales and use taxes shall be paid from the  
8 appropriation under s. 20.835 (4) (ge) at the rate paid by this state under s. 77.60 (1)  
9 (a). Any local professional football stadium district receiving a report under this  
10 subsection is subject to the duties of confidentiality to which the department of  
11 revenue is subject under s. 77.61 (5).

12 **SECTION 37.** 77.76 (4) of the statutes, as affected by 1999 Wisconsin Act 9, is  
13 amended to read:

14 77.76 (4) There shall be retained by the state 1.5% of the taxes collected for  
15 taxes imposed by special districts under s. ss. 77.705 and 77.706 and 1.75% of the  
16 taxes collected for taxes imposed by counties under s. 77.70 to cover costs incurred  
17 by the state in administering, enforcing and collecting the tax. All interest and  
18 penalties collected shall be deposited and retained by this state in the general fund.

19 **SECTION 38.** 85.62 of the statutes is created to read:

20 **85.62 Aid to local professional football stadium districts.** The  
21 department may make aid payments from the appropriation under s. 20.395 (1) (gv)  
22 to a local professional football stadium district created under subch. IV of ch. 229 for  
23 the development, construction, reconstruction or improvement of bridges, highways,  
24 parking lots, garages, transportation facilities or other functionally related or



1 auxiliary facilities or structures associated with a football stadium, as defined in s.  
2 229.821 (6).

3 **SECTION 38g.** 103.49 (3) (ar) of the statutes, as affected by 1999 Wisconsin Act  
4 .... (Assembly Bill 409), is amended to read:

5 103.49 (3) (ar) In determining prevailing wage rates under par. (a) or (am), the  
6 department may not use data from projects that are subject to this section, s. 66.293  
7 ~~or~~, 103.50 or 229.8275 or 40 USC 276a unless the department determines that there  
8 is insufficient wage data in the area to determine those prevailing wage rates, in  
9 which case the department may use data from projects that are subject to this  
10 section, s. 66.293 ~~or~~, 103.50 or 229.8275 or 40 USC 276a.

11 **SECTION 38j.** 109.09 (1) of the statutes is amended to read:

12 109.09 (1) The department shall investigate and attempt equitably to adjust  
13 controversies between employers and employes as to alleged wage claims. The  
14 department may receive and investigate any wage claim which is filed with the  
15 department, or received by the department under s. 109.10 (4), no later than 2 years  
16 after the date the wages are due. The department may, after receiving a wage claim,  
17 investigate any wages due from the employer against whom the claim is filed to any  
18 employe during the period commencing 2 years before the date the claim is filed. The  
19 department shall enforce this chapter and ss. 66.293, 103.02, 103.49, 103.82 ~~and~~,  
20 104.12 and 229.8275. In pursuance of this duty, the department may sue the  
21 employer on behalf of the employe to collect any wage claim or wage deficiency and  
22 ss. 109.03 (6) and 109.11 (2) and (3) shall apply to such actions. Except for actions  
23 under s. 109.10, the department may refer such an action to the district attorney of  
24 the county in which the violation occurs for prosecution and collection and the  
25 district attorney shall commence an action in the circuit court having appropriate

1 jurisdiction. Any number of wage claims or wage deficiencies against the same  
2 employer may be joined in a single proceeding, but the court may order separate  
3 trials or hearings. In actions that are referred to a district attorney under this  
4 subsection, any taxable costs recovered by the district attorney shall be paid into the  
5 general fund of the county in which the violation occurs and used by that county to  
6 meet its financial responsibility under s. 978.13 (2) for the operation of the office of  
7 the district attorney who prosecuted the action.

8 **SECTION 38m.** 111.322 (2m) (c) of the statutes is amended to read:

9 111.322 (2m) (c) The individual files a complaint or attempts to enforce a right  
10 under s. 66.293 ~~or~~, 103.49 or 229.8275 or testifies or assists in any action or  
11 proceeding under s. 66.293 ~~or~~, 103.49 or 229.8275.

12 **SECTION 39.** 219.09 (1) (d) of the statutes is created to read:

13 219.09 (1) (d) A local professional football stadium district created under  
14 subch. IV of ch. 229.

15 **SECTION 39r.** 227.01 (13) (t) of the statutes is amended to read:

16 227.01 (13) (t) Ascertains and determines prevailing wage rates and prevailing  
17 hours of labor under ss. 66.293, 103.49 ~~and~~, 103.50 and 229.8275, except that any  
18 action or inaction which ascertains and determines prevailing wage rates and  
19 prevailing hours of labor under ss. 66.293, 103.49 ~~and~~, 103.50 and 229.8275 is subject  
20 to judicial review under s. 227.40.

21 **SECTION 40.** Subchapter IV of chapter 229 [precedes 229.820] of the statutes  
22 is created to read:

23 **CHAPTER 229**

## 1 SUBCHAPTER IV

## 2 LOCAL PROFESSIONAL

## 3 FOOTBALL STADIUM DISTRICTS

4 **229.820 Legislative declaration.** (1) The legislature determines that the  
5 provision of assistance by state agencies to a district under this subchapter, any  
6 appropriation of funds to a district under this subchapter and the moral obligation  
7 pledge under s. 229.830 (7) serve a statewide public purpose by assisting the  
8 development of professional football stadium facilities in the state for providing  
9 recreation, by encouraging economic development and tourism, by reducing  
10 unemployment and by bringing needed capital into the state for the benefit and  
11 welfare of people throughout the state. The legislature determines that the taxes  
12 that may be imposed by a district under subch. V of ch. 77 are special taxes that are  
13 generated apart from any direct annual tax on taxable property.

14 (2) The legislature determines that a district serves a public purpose in the  
15 district's jurisdiction by providing recreation, by encouraging economic development  
16 and tourism, by reducing unemployment and by bringing needed capital into the  
17 district's jurisdiction for the benefit of people in the district's jurisdiction.

18 **229.821 Definitions.** In this subchapter:

19 (1) "Bond" means any bond, note or other obligation issued under s. 66.066 by  
20 a district.

21 (2) "Bond resolution" means a resolution of the district board authorizing the  
22 issuance of, or providing terms and conditions related to, bonds and includes, where  
23 appropriate, any trust agreement, trust indenture, indenture of mortgage or deed of  
24 trust providing terms and conditions for bonds.

1           **(3)** “Chief elected official” means the mayor of a city or, if the city is organized  
2 under subch. I of ch. 64, the president of the council of that city, the village president  
3 of a village, the town board chair of a town or the county executive of a county or, if  
4 the county does not have a county executive, the chairperson of the county board of  
5 supervisors.

6           **(4)** “District” means a special purpose district created under this subchapter.

7           **(5)** “District board” means the governing board of a district.

8           **(6)** “Football stadium” means a stadium that is principally used as the home  
9 stadium of a professional football team described in s. 229.823 at the time that a  
10 district is created, or if no home stadium exists at the time that a district is created,  
11 “football stadium” means a stadium that includes the site of a proposed home  
12 stadium of such a team.

13           **(7)** “Football stadium facilities” means football stadium property, tangible or  
14 intangible, including spectator seating of all types, practice facilities, parking lots  
15 and structures, garages, restaurants, parks, concession facilities, entertainment  
16 facilities, facilities for the display or sale of memorabilia, transportation facilities,  
17 and other functionally related or auxiliary facilities or structures.

18           **(8)** “Home stadium” means a stadium approved as provided in s. 229.823.

19           **(9)** “Members–elect” means those members of the governing body of a  
20 municipality or county, at a particular time, who have been duly elected or appointed  
21 for a current regular or unexpired term and whose service has not terminated by  
22 death, resignation or removal from office.

23           **(10)** “Municipality” means a city, village or town.

24           **(11)** “Political subdivision” means a city, village, town or county.

1           **(12)** “Related party” means a corporation or business entity that is owned,  
2 controlled or operated by, or under common control with, a professional football team.

3           **229.822 Creation and organization. (1)** There is created, for each  
4 jurisdiction under s. 229.823, a special district that is a local governmental unit, that  
5 is a body corporate and politic, that is separate and distinct from, and independent  
6 of, the state and the political subdivisions within its jurisdiction, that has the powers  
7 under s. 229.824 and the name of which includes “Professional Football Stadium  
8 District”.

9           **(2)** A district is governed by its district board. Subject to sub. (3), the district  
10 board shall consist of the following members who shall be appointed not later than  
11 30 days after the creation of a district:

12           (a) Two persons appointed by the governor. Both of the persons appointed by  
13 the governor shall reside within the county in which the football stadium is located.  
14 A person appointed under this paragraph may take his or her seat immediately upon  
15 appointment and qualification, subject to confirmation or rejection by the senate.

16           (b) Two persons appointed by the chief elected official of the most populous city  
17 located wholly or partly within the jurisdiction of the district. A person appointed  
18 under this paragraph may take his or her seat immediately upon appointment and  
19 qualification, subject to confirmation or rejection by a majority of the members–elect  
20 of the common council or council.

21           (c) Two persons appointed by the chief elected official of the county in which the  
22 football stadium is located. A person appointed under this paragraph may take his  
23 or her seat immediately upon appointment and qualification, subject to confirmation  
24 or rejection by a majority of the members–elect of the county board.

1           (d) One person appointed by the chief elected official of any municipality  
2 located wholly or partly within the jurisdiction of the district, other than the most  
3 populous city located wholly or partly within the jurisdiction of the district, that has  
4 a boundary at the time of creation of the district that is contiguous to a boundary of  
5 the site of the football stadium. A person appointed under this paragraph may take  
6 his or her seat immediately upon appointment and qualification, subject to  
7 confirmation or rejection by a majority of the members–elect of the governing body  
8 of the municipality.

9           **(3)** Upon appointment under sub. (2), the appointing authorities shall certify  
10 the appointees to the secretary of administration. The terms of office of the persons  
11 appointed under sub. (2) shall be 2 years expiring on July 1, except that the initial  
12 terms shall expire on July 1 of the 4th year beginning after the year of creation of a  
13 district. Persons appointed under sub. (2) (a) may be removed from the district board  
14 before the expiration of their terms by the appointing authority but only for cause,  
15 as defined in s. 17.16 (2). Persons appointed under sub. (2) (b) to (d) serve at the  
16 pleasure of their appointing authorities, and may be removed before the expiration  
17 of their terms. Vacancies shall be filled by the appointing authority who appointed  
18 the person whose office is vacant. A person appointed to fill a vacancy under sub. (2)  
19 shall serve for the remainder of the unexpired term to which he or she is appointed.  
20 The appointing authorities shall confer with one another regarding their  
21 appointments with a view toward achieving diversity on the district board.

22           **(4)** (a) The district board shall elect from its membership a chairperson, a vice  
23 chairperson, a secretary and a treasurer. The secretary shall act as clerk of the  
24 district.

1 (b) A majority of the current membership of the district board constitutes a  
2 quorum to do business. The district may take action based on the affirmative vote  
3 of a majority of those members of the district board who are present at a meeting of  
4 the district board.

5 (5) The members of the district board shall be reimbursed for their actual and  
6 necessary expenses incurred in the performance of their duties.

7 (6) Upon the appointment and qualification of a majority of the members of a  
8 district board, the district board may exercise the powers and duties of a district  
9 board under this subchapter.

10 (7) The district board shall name the district, and the name shall include  
11 "Professional Football Stadium District".

12 **229.823 Jurisdiction.** A district's jurisdiction is any county with a population  
13 at the date of the district's creation of more than 150,000 that includes the principal  
14 site of a stadium that is home to a professional football team, that is a member of a  
15 league of professional football teams that have home stadiums in at least 10 states  
16 and a collective average attendance for all league members of at least 40,000 persons  
17 per game over the 5 years immediately preceding the year in which a district is  
18 created, and that is approved by that league for use as a home stadium for that  
19 professional football team. Once created, the district's jurisdiction remains fixed  
20 even if population or attendance figures subsequently decline below the minimums  
21 described in this section.

22 **229.824 Powers of a district.** A district has all of the powers necessary or  
23 convenient to carry out the purposes and provisions of this subchapter. In addition  
24 to all other powers granted by this subchapter, a district may do all of the following:

25 (1) Adopt bylaws to govern the district's activities, subject to this subchapter.

1           **(2)** Sue and be sued in its own name, plead and be impleaded.

2           **(3)** Maintain an office.

3           **(4)** In connection with football stadium facilities:

4           (a) Acquire, construct, equip, maintain, improve, operate and manage the  
5 football stadium facilities as a revenue-generating enterprise, or engage other  
6 persons to do these things.

7           (b) Acquire; lease, as lessor or lessee; use; transfer; or accept transfers of  
8 property.

9           (c) Improve, maintain and repair property, and fund reserves for maintenance,  
10 depreciation and capital improvements. Reserves for depreciation and capital  
11 improvements may not be created in the special fund maintained under s. 229.825  
12 (1).

13           (d) Enter into contracts, subject to such standards as may be established by the  
14 district board. The district board may award any such contract for any combination  
15 or division of work it designates and may consider any factors in awarding a contract,  
16 including price, time for completion of work and qualifications and past performance  
17 of a contractor.

18           (e) Grant concessions.

19           (f) Sell or otherwise dispose of unneeded or unwanted property.

20           **(5)** Employ personnel, and fix and regulate their compensation; and provide,  
21 either directly or subject to an agreement under s. 66.30 as a participant in a benefit  
22 plan of another governmental entity, any employe benefits, including an employe  
23 pension plan.



1           **(6)** Purchase insurance, establish and administer a plan of self-insurance or,  
2 subject to an agreement with another governmental entity under s. 66.30,  
3 participate in a governmental plan of insurance or self-insurance.

4           **(7)** Mortgage, pledge or otherwise encumber the district's property or funds.

5           **(8)** Issue revenue bonds under s. 66.066, subject to ss. 229.829 to 229.834, and  
6 enter into agreements related to the issuance of bonds, including liquidity and credit  
7 facilities, remarketing agreements, insurance policies, guaranty agreements, letter  
8 of credit or reimbursement agreements, indexing agreements, interest exchange  
9 agreements and currency exchange agreements.

10          **(9)** Maintain funds and invest the funds in any investment that the district  
11 board considers appropriate.

12          **(10)** Promote, advertise and publicize its football stadium facilities and related  
13 activities.

14          **(11)** Set standards governing the use of, and the conduct within, its football  
15 stadium facilities in order to promote public safety and convenience and to maintain  
16 order.

17          **(12)** Establish and collect fees or other charges for the use of its football  
18 stadium facilities or for services rendered by the district.

19          **(13)** Establish and collect fees or other charges for the right to purchase  
20 admission to events at the football stadium if the proceeds from any amount that is  
21 collected under this subsection are used for purposes related to football stadium  
22 facilities.

23          **(14)** Enter into partnerships, joint ventures, common ownership or other  
24 arrangements with other persons to further the district's purposes.

1           **(15)** Impose, by the adoption of a resolution, the taxes under subch. V of ch. 77,  
2 except that the taxes imposed by the resolution may not take effect until the  
3 resolution is approved by a majority of the electors in the district’s jurisdiction voting  
4 on the resolution at a referendum, to be held on a date specified by the county board.  
5 The board shall specify a date that is not earlier than 45 days nor later than 120 days  
6 after adoption of the resolution. The referendum may be held at any spring or  
7 general election or any spring or September primary, or at a special election called  
8 by the county board for that purpose. The question submitted shall be “Shall a sales  
9 tax and a use tax be imposed at the rate of ....% in ..... County for purposes related  
10 to football stadium facilities in the .... Professional Football Stadium District?” The  
11 clerk of the district shall publish the notices required under s. 10.06 (4) (c), (f) and  
12 (i) for any referendum held under this subsection. A district may not levy any taxes  
13 that are not expressly authorized under subch. V of ch. 77. If a district board adopts  
14 a resolution that imposes taxes and the resolution is approved by the electors, the  
15 district shall deliver a certified copy of the resolution to the secretary of revenue at  
16 least 30 days before its effective date. If a district board adopts a resolution that  
17 imposes taxes and the resolution is not approved by the electors, the district is  
18 dissolved.

19           **(16)** Accept gifts, loans and other aid.

20           **(17)** Administer the receipt of revenues, and oversee the payment of bonds  
21 issued by the district.

22           **(18)** Adopt and alter an official seal.

23           **229.825 Special fund tax revenues. (1)** The district board shall maintain  
24 one special fund into which it deposits all of the revenue received from the  
25 department of revenue, that is derived from the taxes imposed under subch. V of ch.

1 77, and may use this revenue only for the purposes specified in sub. (2). The district  
2 may not deposit any other moneys into the special fund, except that the district shall  
3 credit all earnings on the revenues in the special fund to the special fund. The  
4 earnings on the revenues shall be used only for the purposes specified in sub. (2).

5 (2) The district shall first use the revenues in the special fund maintained  
6 under sub. (1) for the purpose of any special debt service reserve fund under s.  
7 229.830 and for the payment of current debt service on bonds issued by the district  
8 for purposes related to football stadium facilities. If the revenues in the special fund  
9 exceed the amount required for any special debt service reserve fund under s.  
10 229.830 and to pay current debt service on bonds issued by the district for purposes  
11 related to football stadium facilities, the district shall apply the excess revenues for  
12 the following purposes in the following order:

13 (a) Beginning in the first year in which a renovated or newly constructed  
14 football stadium is used as a home stadium, an amount equal to not more than  
15 \$4,031,000 may be used to pay the maintenance and operating costs of the football  
16 stadium facilities. This amount may be increased each year thereafter by not more  
17 than 3% and may be expended annually until the earlier of the following:

18 1. The 28th year beginning after the initial year in which the revenues are first  
19 used to pay the maintenance and operating costs of the football stadium facilities.

20 2. The year in which the district board determines that the balance of moneys  
21 in the reserve created under par. (c) 2., plus all projected earnings on the moneys, are  
22 sufficient to pay the costs specified under subd. 1.

23 (b) Beginning in the year that occurs immediately after the year in which the  
24 tax is first imposed under s. 77.706, an amount equal to not more than \$750,000 may  
25 be used to pay the district board's administration expenses. In the succeeding year,

1 an amount equal to not more than \$500,000 may be used to pay the district board's  
2 administration expenses. In the 2nd succeeding year, and each year thereafter, an  
3 amount equal to not more than \$200,000 may be used to pay the district board's  
4 administration expenses. The amount authorized to be expended under this  
5 paragraph may be expended annually until the earlier of the following:

6 1. The 30th year beginning after the initial year in which the revenues are first  
7 used to pay the district board's administration expenses.

8 2. The year in which the district board determines that the balance of moneys  
9 in the reserve created under par. (c) 2., plus all projected earnings on the moneys, are  
10 sufficient to pay the costs specified under subd. 1.

11 (c) The remainder may be used only for the following purposes:

12 1. To retire bonds issued for purposes related to football stadium facilities, and  
13 any bonds issued to fund or refund those bonds, prior to their maturity.

14 2. To establish a reserve to pay the maintenance and operating costs of the  
15 football stadium facilities specified in par. (a) and the district board's administration  
16 expenses specified in par. (b), but only after all bonds issued for purposes related to  
17 football stadium facilities and all bonds issued to fund or refund those bonds are  
18 retired.

19 **(3)** As soon as practicable after all bonds issued for purposes related to football  
20 stadium facilities and all bonds issued to fund or refund those bonds are retired and  
21 after fully funding the reserve created under sub. (2) (c) 2., the district board shall  
22 make a certification to the department of revenue to that effect.

23 **229.826 Powers granted to a municipality or county.** In addition to any  
24 powers that it may otherwise have, a county or municipality located wholly or partly  
25 within a district's jurisdiction may do any of the following:

1           (1) Make grants or loans to a district upon terms that the county or  
2 municipality considers appropriate.

3           (2) Expend public funds to subsidize a district.

4           (3) Borrow money under ss. 67.04 and 67.12 (12) for football stadium facilities  
5 or to fund grants, loans or subsidies to a district.

6           (4) Lease or transfer property to a district upon terms that the county or  
7 municipality considers appropriate.

8           (5) With the consent of a district, establish and collect fees or other charges  
9 applicable only to a football stadium for the right to purchase admission to events at  
10 the stadium, if the proceeds from any amount that is collected under this subsection  
11 are used for purposes related to football stadium facilities.

12           **229.827 Contracting.** Unless a district board determines that it is not  
13 feasible to do so, the district shall enter into a contract with a professional football  
14 team, as described in s. 229.823, or a related party, that requires the team or related  
15 party to acquire and construct football stadium facilities that are part of any facilities  
16 that are leased by the district to the team or to a related party, without regard to  
17 whether the football stadium facilities are financed by the district.

18           **229.8275 Prevailing wage.** A district may not enter into a contract under s.  
19 229.827 with a professional football team, as described in s. 229.823, or a related  
20 party that requires the team or related party to acquire and construct football  
21 stadium facilities that are part of any facilities that are leased by the district to the  
22 team or to a related party unless the professional football team or related party  
23 agrees as follows:

24           (1) Not to permit any employe working on the football stadium facilities who  
25 would be entitled to receive the prevailing wage rate under s. 66.293 and who would

1 not be required or permitted to work more than the prevailing hours of labor, if the  
2 football stadium facilities were a project of public works subject to s. 66.293, to be  
3 paid less than the prevailing wage rate or to be required or permitted to work more  
4 than the prevailing hours of labor, except as permitted under s. 66.293 (4) (a).

5 (2) To require any contractor, subcontractor or agent thereof performing work  
6 on the football stadium facilities to keep and permit inspection of records in the same  
7 manner as a contractor, subcontractor or agent thereof performing work on a project  
8 of public works that is subject to s. 66.293 is required to keep and permit inspection  
9 of records under s. 66.293 (10).

10 (3) Otherwise to comply with s. 66.293 in the same manner as a local  
11 governmental unit contracting for the erection, construction, remodeling, repairing  
12 or demolition of a project of public works is required to comply with s. 66.293 and to  
13 require any contractor, subcontractor or agent thereof performing work on the  
14 football stadium facilities to comply with s. 66.293 in the same manner as a  
15 contractor, subcontractor or agent thereof performing work on a project of public  
16 works that is subject to s. 66.293 is required to comply with s. 66.293.

17 **229.828 Dissolution of a district.** Subject to providing for the payment of  
18 its bonds, including interest on the bonds, and the performance of its other  
19 contractual obligations, a district may be dissolved by the action of the district board.  
20 If a district board adopts a resolution that imposes taxes and the resolution is not  
21 approved by the electors, as described in s. 229.824 (15), the district is dissolved. If  
22 the district is dissolved, the property of the district shall be transferred to the  
23 political subdivisions that compose the district's jurisdiction in such proportions as  
24 the secretary of administration determines fairly and reasonably represent the

1 contributions of each political subdivision to the development or improvement of the  
2 football stadium facilities.

3 **229.829 Issuance and negotiability of bonds. (1) NEGOTIABILITY.** All bonds  
4 are negotiable for all purposes, notwithstanding their payment from a limited  
5 source.

6 **(2) EMPLOYMENT OF FINANCIAL CONSULTANT.** A district may retain the building  
7 commission or any other person as its financial consultant to assist with and  
8 coordinate the issuance of bonds.

9 **(3) NO PERSONAL LIABILITY.** Neither the members of the district board nor any  
10 person executing the bonds is liable personally on the bonds or subject to any  
11 personal liability or accountability by reason of the issuance of the bonds, unless the  
12 personal liability or accountability is the result of wilful misconduct.

13 **(4) LIMIT ON BONDS.** The principal amount of bonds, other than refunding bonds,  
14 that are issued by a district may not exceed \$160,000,000 at any one time  
15 outstanding. The limitation under this subsection does not include the proceeds of  
16 any bonds that are used for any of the following purposes:

17 (a) To pay issuance costs of the bonds.

18 (b) To pay any original issue discount.

19 **(5) DATE OF ISSUANCE.** All bonds, other than refunding bonds, that are issued  
20 by a district shall be issued no later than December 31, 2004.

21 **229.830 Special debt service reserve funds for moral obligation pledge.**

22 **(1) DESIGNATION OF SPECIAL DEBT SERVICE RESERVE FUNDS.** A district may designate one  
23 or more accounts in funds created under s. 66.066 (2) (e) as special debt service  
24 reserve funds, if, prior to each issuance of bonds to be secured by each special debt

1 service reserve fund, the secretary of administration determines that all of the  
2 following conditions are met with respect to the bonds:

3 (a) *Purpose.* The proceeds of the bonds, other than refunding bonds, will be  
4 used for purposes related to football stadium facilities.

5 (b) *Feasibility.* The proceeds of bonds, other than refunding bonds, will be used  
6 for feasible projects and there is a reasonable likelihood that the bonds will be repaid  
7 without the necessity of drawing on funds in the special debt service reserve fund  
8 that secures the bonds. The secretary of administration may make the  
9 determinations required under this paragraph only after considering all of the  
10 following:

11 1. Whether a pledge of the tax revenues of the district is made under the bond  
12 resolution.

13 2. How the tax revenues of the district are pledged to the payment of the bonds.

14 3. Revenue projections for the project to be financed by the bonds, including tax  
15 revenues, and the reasonableness of the assumptions on which these revenue  
16 projections are based.

17 4. The proposed interest rates of the bonds and the resulting cash-flow  
18 requirements.

19 5. The projected ratio of annual tax revenues to annual debt service of the  
20 district, taking into account capitalized interest.

21 6. Whether an understanding exists providing for repayment by the district to  
22 the state of all amounts appropriated to the special debt service reserve fund  
23 pursuant to sub. (7).



1           7. Whether the district has agreed that the department of administration will  
2 have direct and immediate access, at any time and without notice, to all records of  
3 the district.

4           (c) *Limit on bonds issued backed by moral obligation pledge.* The principal  
5 amount of all bonds, other than refunding bonds, that would be secured by all special  
6 debt service reserve funds of the district will not exceed \$160,000,000 at any one time  
7 outstanding. In determining compliance with the limitation under this paragraph,  
8 the secretary of administration need not include bonds that are secured by a special  
9 debt service reserve fund to the extent that proceeds of the bonds are for the following  
10 purposes:

- 11           1. To pay issuance costs of bonds secured by a special debt service reserve fund.
- 12           2. To pay any original issue discount.

13           (d) *Date of issuance.* The bonds, other than refunding bonds, will be issued no  
14 later than December 31, 2004.

15           (e) *Refunding bonds.* All refunding bonds to be secured by the special debt  
16 service reserve fund meet all of the following conditions:

17           1. The refunding bonds are to be issued to fund, refund or advance refund bonds  
18 secured by a special debt service reserve fund.

19           2. The refunding of bonds by the refunding bonds will not adversely affect the  
20 risk that the state will be called on to make a payment under sub. (7).

21           (f) *Approval of outstanding debt.* All outstanding debt of the district has been  
22 reviewed and approved by the secretary of administration. In determining whether  
23 to approve outstanding debt under this paragraph, the secretary may consider any  
24 factor which the secretary determines to have a bearing on whether the state moral

1 obligation pledge under sub. (7) should be granted with respect to an issuance of  
2 bonds.

3 (g) *Financial reports.* The district has agreed to provide to the department of  
4 administration, the legislative fiscal bureau and the legislative audit bureau all  
5 financial reports of the district and all regular monthly statements of any trustee of  
6 the bonds on a direct and ongoing basis.

7 (2) PAYMENT OF FUNDS INTO A SPECIAL DEBT SERVICE RESERVE FUND. A district shall  
8 pay into any special debt service reserve fund of the district any moneys appropriated  
9 and made available by the state under sub. (7) for the purposes of the special debt  
10 service reserve fund, any proceeds of a sale of bonds to the extent provided in the bond  
11 resolution authorizing the issuance of the bonds and any other moneys that are made  
12 available to the district for the purpose of the special debt service reserve fund from  
13 any other source.

14 (3) USE OF MONEYS IN THE SPECIAL DEBT SERVICE RESERVE FUND. All moneys held  
15 in any special debt service reserve fund of a district, except as otherwise specifically  
16 provided, shall be used, as required, solely for the payment of the principal of bonds  
17 secured in whole or in part by the special debt service reserve fund, the making of  
18 sinking fund payments with respect to these bonds, the purchase or redemption of  
19 these bonds, the payment of interest on these bonds or the payment of any  
20 redemption premium required to be paid when these bonds are redeemed prior to  
21 maturity. If moneys in a special debt service reserve fund at any time are less than  
22 the special debt service reserve fund requirement under sub. (5) for the special debt  
23 service reserve fund, the district may not use these moneys for any optional purchase  
24 or optional redemption of the bonds. Any income or interest earned by, or increment  
25 to, any special debt service reserve fund due to the investment of moneys in the

1 special debt service reserve fund may be transferred by the district to other funds or  
2 accounts of the district to the extent that the transfer does not reduce the amount of  
3 the special debt service reserve fund below the special debt service reserve fund  
4 requirement under sub. (5) for the special debt service reserve fund.

5 **(4) LIMITATION ON BONDS SECURED BY A SPECIAL DEBT SERVICE RESERVE FUND.** A  
6 district shall accumulate in each special debt service reserve fund an amount equal  
7 to the special debt service reserve fund requirement under sub. (5) for the special  
8 debt service reserve fund. A district may not at any time issue bonds secured in whole  
9 or in part by a special debt service reserve fund if upon the issuance of these bonds  
10 the amount in the special debt service reserve fund will be less than the special debt  
11 service reserve fund requirement under sub. (5) for the special debt service reserve  
12 fund.

13 **(5) SPECIAL DEBT SERVICE RESERVE FUND REQUIREMENT.** The special debt service  
14 reserve fund requirement for a special debt service reserve fund, as of any particular  
15 date of computation, is equal to an amount of money, as provided in the bond  
16 resolution authorizing the bonds with respect to which the special debt service  
17 reserve fund is established, that may not exceed the maximum annual debt service  
18 on the bonds of the district for the fiscal year in which the computation is made or  
19 any future fiscal year of the district secured in whole or in part by that special debt  
20 service reserve fund. In computing the annual debt service for any fiscal year, bonds  
21 deemed to have been paid in accordance with the defeasance provisions of the bond  
22 resolution authorizing the issuance of the bonds shall not be included in bonds  
23 outstanding on the date of computation. The annual debt service for any fiscal year  
24 is the amount of money equal to the aggregate of all of the following calculated on the  
25 assumption that the bonds will, after the date of computation, cease to be

1 outstanding by reason, but only by reason, of the payment of bonds when due, and  
2 the payment when due, and application in accordance with the bond resolution  
3 authorizing those bonds, of all of the sinking fund payments payable at or after the  
4 date of computation:

5 (a) All interest payable during the fiscal year on all bonds that are secured in  
6 whole or in part by the special debt service reserve fund and that are outstanding on  
7 the date of computation.

8 (b) The principal amount of all of the bonds that are secured in whole or in part  
9 by the special debt service reserve fund, are outstanding on the date of computation  
10 and mature during the fiscal year.

11 (c) All amounts specified in bond resolutions of the district authorizing any of  
12 the bonds that are secured in whole or in part by the special debt service reserve fund  
13 to be payable during the fiscal year as a sinking fund payment with respect to any  
14 of the bonds that mature after the fiscal year.

15 **(6) VALUATION OF SECURITIES.** In computing the amount of a special debt service  
16 reserve fund for the purposes of this section, securities in which all or a portion of the  
17 special debt service reserve fund is invested shall be valued at par, or, if purchased  
18 at less than par, at their cost to the district.

19 **(7) STATE MORAL OBLIGATION PLEDGE.** If at any time of valuation the special debt  
20 service reserve fund requirement under sub. (5) for a special debt service reserve  
21 fund exceeds the amount of moneys in the special debt service reserve fund, the  
22 district board shall certify to the secretary of administration, the governor, the joint  
23 committee on finance and the governing body of the county in the district the amount  
24 necessary to restore the special debt service reserve fund to an amount equal to the  
25 special debt service reserve fund requirement under sub. (5) for the special debt

1 service reserve fund. If this certification is received by the secretary of  
2 administration in an even-numbered year prior to the completion of the budget  
3 compilation under s. 16.43, the secretary shall include the certified amount in the  
4 budget compilation. In any case, the joint committee on finance shall introduce in  
5 either house, in bill form, an appropriation of the amount so certified to the  
6 appropriate special debt service reserve fund of the district. Recognizing its moral  
7 obligation to do so, the legislature hereby expresses its expectation and aspiration  
8 that, if ever called upon to do so, it shall make this appropriation.

9 (8) INFORMATION TO JOINT COMMITTEE ON FINANCE. The district shall provide to  
10 the cochairpersons of the joint committee on finance information concerning the  
11 district's projected cashflows and security features underlying each issuance of  
12 bonds under this subchapter.

13 **229.831 Bonds not public debt.** (1) The state and the county and  
14 municipalities located wholly or partly within the district's jurisdiction are not liable  
15 on bonds and the bonds are not a debt of the state or the county or any municipality  
16 located wholly or partly within the district. All bonds shall contain a statement to  
17 this effect on the face of the bond. A bond issue does not, directly or indirectly or  
18 contingently, obligate the state or a political subdivision of the state to levy any tax  
19 or make any appropriation for payment of the bonds.

20 (2) Nothing in this subchapter authorizes a district to create a debt of the state  
21 or the county or any municipality located wholly or partly within the district's  
22 jurisdiction, and all bonds issued by a district are payable, and shall state that they  
23 are payable, solely from the funds pledged for their payment in accordance with the  
24 bond resolution authorizing their issuance or in any trust indenture or mortgage or  
25 deed of trust executed as security for the bonds. Neither the state nor the county or

1 any such municipality is liable for the payment of the principal of or interest on a  
2 bond or for the performance of any pledge, mortgage, obligation or agreement that  
3 may be undertaken by a district. The breach of any pledge, mortgage, obligation or  
4 agreement undertaken by a district does not impose pecuniary liability upon the  
5 state or the county or any such municipality in the district's jurisdiction or a charge  
6 upon its general credit or against its taxing power.

7 (3) Bonds issued by the district may be secured only by the district's interest  
8 in any football stadium facilities, by income from these facilities, by proceeds of bonds  
9 issued by the district and by other amounts placed in a special redemption fund and  
10 investment earnings on such amounts, including any taxes imposed by the district  
11 under subch. V of ch. 77. The district may not pledge its full faith and credit on the  
12 bonds and the bonds are not a general obligation liability of the district.

13 **229.832 State pledge.** The state pledges to and agrees with the bondholders,  
14 and persons that enter into contracts with a district under this subchapter, that the  
15 state will not limit or alter the rights and powers vested in a district by this  
16 subchapter, including the rights and powers under s. 229.824 (15), before the district  
17 has fully met and discharged the bonds, and any interest due on the bonds, and has  
18 fully performed its contracts, unless adequate provision is made by law for the  
19 protection of the bondholders or those entering into contracts with a district.

20 **229.833 Trust funds.** All moneys received under this subchapter, whether as  
21 proceeds from the sale of bonds or from any other source, are trust funds to be held  
22 and applied solely as provided in this subchapter. Any officer with whom, or any  
23 bank or trust company with which, those moneys are deposited shall act as trustee  
24 of those moneys and shall hold and apply the moneys for the purposes of this

1 subchapter, subject to this subchapter and the bond resolution authorizing issuance  
2 of the bonds.

3 **229.834 Budgets; rates and charges; audit.** A district shall adopt a  
4 calendar year as its fiscal year for accounting purposes. The district board shall  
5 annually prepare a budget for the district. Rates and other charges received by the  
6 district shall be used for the general expenses and capital expenditures of the district  
7 and to pay interest, amortization, and retirement charges on bonds. A district shall  
8 maintain an accounting system in accordance with generally accepted accounting  
9 principles and shall have its financial statements and debt covenants audited  
10 annually by an independent certified public accountant.

11 **SECTION 41.** 779.14 (1m) (d) 2. b. of the statutes is amended to read:

12 779.14 (1m) (d) 2. b. The Except as provided in sub. (4), the contract shall  
13 require the prime contractor to provide a payment and performance bond meeting  
14 the requirements of par. (e), unless the public body authorized to enter into the  
15 contract allows the prime contractor to substitute a different payment assurance for  
16 the payment and performance bond. The public body may allow a prime contractor  
17 to substitute a different payment and performance assurance for the payment and  
18 performance bond only if the substituted payment and performance assurance is for  
19 an amount at least equal to the contract price and is in the form of a bond, an  
20 irrevocable letter of credit or an escrow account acceptable to the public body. The  
21 public body shall establish written standards under this subd. 2. b. governing when  
22 a different payment and performance assurance may be substituted for a payment  
23 and performance bond under par. (e).

24 **SECTION 42.** 779.14 (1m) (d) 3. of the statutes is amended to read:

1           779.14 (1m) (d) 3. ~~In~~ Except as provided in sub. (4), in the case of a contract with  
2 a contract price exceeding \$100,000, as indexed under sub. (1s), the contract shall  
3 require the prime contractor to obtain a payment and performance bond meeting the  
4 requirements under par. (e).

5           **SECTION 43.** 779.14 (4) of the statutes is created to read:

6           779.14 (4) BONDING EXEMPTION. A contract with a local professional football  
7 stadium district under subch. IV of ch. 229 is not required under sub. (1m) (d) 2. b.  
8 or 3. to include a provision requiring the prime contractor to provide or obtain a  
9 payment and performance bond or other payment assurance.

10          **SECTION 43m.** 946.15 of the statutes is amended to read:

11          **946.15 Public construction contracts at less than full rate.** (1) Any  
12 employer, or any agent or employe of an employer, who induces any person who seeks  
13 to be or is employed pursuant to a public contract as defined in s. 66.29 (1) (c) or who  
14 seeks to be or is employed on a project on which a prevailing wage rate determination  
15 has been issued by the department of workforce development under s. 66.293 (3),  
16 103.49 (3) ~~or~~, 103.50 (3) or 229.8275 (3) or by a local governmental unit, as defined  
17 in s. 66.293 (1) (d), under s. 66.293 (6) to give up, waive or return any part of the  
18 compensation to which that person is entitled under his or her contract of  
19 employment or under the prevailing wage rate determination issued by the  
20 department or local governmental unit, or who reduces the hourly basic rate of pay  
21 normally paid to an employe for work on a project on which a prevailing wage rate  
22 determination has not been issued under s. 66.293 (3) or (6), 103.49 (3) ~~or~~, 103.50 (3)  
23 or 229.8275 (3) during a week in which the employe works both on a project on which  
24 a prevailing wage rate determination has been issued and on a project on which a  
25 prevailing wage rate determination has not been issued, is guilty of a Class E felony.



1           **(2)** Any person employed pursuant to a public contract as defined in s. 66.29  
2           (1) (c) or employed on a project on which a prevailing wage rate determination has  
3           been issued by the department of workforce development under s. 66.293 (3), 103.49  
4           (3) ~~or~~, 103.50 (3) or 229.8275 (3) or by a local governmental unit, as defined in s.  
5           66.293 (1) (d), under s. 66.293 (6) who gives up, waives or returns to the employer or  
6           agent of the employer any part of the compensation to which the employe is entitled  
7           under his or her contract of employment or under the prevailing wage determination  
8           issued by the department or local governmental unit, or who gives up any part of the  
9           compensation to which he or she is normally entitled for work on a project on which  
10          a prevailing wage rate determination has not been issued under s. 66.293 (3) or (6),  
11          103.49 (3) ~~or~~, 103.50 (3) or 229.8275 (3) during a week in which the person works  
12          part-time on a project on which a prevailing wage rate determination has been  
13          issued and part-time on a project on which a prevailing wage rate determination has  
14          not been issued, is guilty of a Class C misdemeanor.

15          **(3)** Any employer or labor organization, or any agent or employe of an employer  
16          or labor organization, who induces any person who seeks to be or is employed on a  
17          project on which a prevailing wage rate determination has been issued by the  
18          department of workforce development under s. 66.293 (3), 103.49 (3) ~~or~~, 103.50 (3)  
19          or 229.8275 (3) or by a local governmental unit, as defined in s. 66.293 (1) (d), under  
20          s. 66.293 (6) to permit any part of the wages to which that person is entitled under  
21          the prevailing wage rate determination issued by the department or local  
22          governmental unit to be deducted from the person's pay is guilty of a Class E felony,  
23          unless the deduction would be permitted under 29 CFR 3.5 or 3.6 from a person who  
24          is working on a project that is subject to 40 USC 276c.

1           (4) Any person employed on a project on which a prevailing wage rate  
2 determination has been issued by the department of workforce development under  
3 s. 66.293 (3), 103.49 (3) ~~or~~, 103.50 (3) or 229.8275 (3) or by a local governmental unit,  
4 as defined in s. 66.293 (1) (d), under s. 66.293 (6) who permits any part of the wages  
5 to which that person is entitled under the prevailing wage rate determination issued  
6 by the department or local governmental unit to be deducted from his or her pay is  
7 guilty of a Class C misdemeanor, unless the deduction would be permitted under 29  
8 CFR 3.5 or 3.6 from a person who is working on a project that is subject to 40 USC  
9 276c.

10           **SECTION 44. Initial applicability.**

11           (1) TAXATION. The treatment of sections 71.05 (1) (c) 5., 71.26 (1) (bm) and (1m)  
12 (g), 71.36 (1m) and 71.45 (1t) (g) of the statutes first applies to taxable years  
13 beginning on January 1, 2000.

14           (2c) PREVAILING WAGE. The treatment of sections 103.49 (3) (ar), 109.09 (1),  
15 111.322 (2m) (c), 227.01 (13) (t), 229.8275 and 946.15 of the statutes first applies to  
16 a contract under section 229.827 of the statutes, as created by this act, between a  
17 local professional football stadium district and a professional football team, as  
18 described in section 229.823 of the statutes, as created by this act, or a related party,  
19 as defined in section 229.821 (12) of the statutes, as created by this act, that requires  
20 the team or related party to acquire and construct football stadium facilities that are  
21 part of any facilities that are leased by the district to the team or to a related party  
22 entered, or extended, modified or renewed, on the effective date of this subsection.

23           **SECTION 45. Effective dates.** This act takes effect on the day after publication,  
24 except as follows:

