



2003 SENATE BILL 385

January 14, 2004 - Introduced by Senators CARPENTER, CHVALA and REYNOLDS, cosponsored by Representatives BERCEAU, BOYLE, POCAN, MILLER, TURNER, FREESE and TAYLOR. Referred to Committee on Homeland Security, Veterans and Military Affairs and Government Reform.

1 **AN ACT to create** 77.52 (2) (a) 13. of the statutes; **relating to:** imposing the sales
2 tax on the lease of luxury boxes offered by a local professional baseball park
3 district.

Analysis by the Legislative Reference Bureau

This bill imposes the sales tax on the lease of luxury boxes, sky boxes, and club seats at baseball park facilities that are owned, operated, or leased by a local professional baseball park district.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

4 **SECTION 1.** 77.52 (2) (a) 13. of the statutes is created to read:
5 77.52 (2) (a) 13. The lease of luxury boxes, sky boxes, and club seats at baseball
6 park facilities, as defined in s. 229.65 (1).
7 **SECTION 2. Effective date.**

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SECTION 2

1 (1) This act takes effect on the first day of the 2nd month beginning after
2 publication.

3 (END)