



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-4309/1
MES&JK:klm

2017 SENATE BILL 443

October 9, 2017 - Introduced by Senators CARPENTER, WANGGAARD, WIRCH and L. TAYLOR, cosponsored by Representatives NEYLON, MASON, WEATHERSTON, HORLACHER, RIEMER, BERCEAU and SINICKI. Referred to Committee on Revenue, Financial Institutions and Rural Issues.

1 **AN ACT to amend** 77.707 (1); and **to create** 229.682 (9) of the statutes; **relating**
2 **to:** lease terms and the imposition of sales and use taxes related to a local
3 professional baseball park district.

Analysis by the Legislative Reference Bureau

Currently a local professional baseball park district may impose a sales tax and a use tax within the area of its jurisdiction, and a district may issue revenue bonds if the district board determines that the district's lease with a professional baseball team franchise that uses the district's baseball facilities is for a term of at least 30 years. Generally, the sales and use taxes may not be imposed and collected after the district pays off the bonds issued to construct the stadium and funds a special maintenance and capital improvements fund.

Under this bill, the sales and use taxes may not be collected, generally, after December 31, 2019. Also under the bill, any lease between the district and the baseball team that uses the facilities must extend for at least the same number of years during which the sales and use tax is collected.

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:

