

State of Wisconsin



1999 Assembly Bill 892

Date of enactment: **May 13, 2000**
Date of publication*: **May 26, 2000**

1999 WISCONSIN ACT 167

(Vetoed in Part)

AN ACT *to renumber* 66.066 (5) and 77.707; *to renumber and amend* 70.11 (36); *to amend* 13.94 (4) (a) 1., 13.94 (10), 16.70 (14), 18.03 (5s), 19.59 (1) (a), 19.59 (1) (g) 1. a., **20.536 (1) (k)**, 20.566 (1) (hp), **24.61 (2) (a) (title)**, **24.61 (2) (a) 3.**, **24.61 (2) (b)**, **24.62 (1)**, **25.17 (1) (zm)**, 25.50 (1) (d), 32.02 (1), 66.04 (2) (a) (intro.), 66.066 (1) (a), 66.066 (1) (c), 66.067, 66.30 (1) (a), 71.26 (1) (bm), 71.26 (1m) (g), 71.36 (1m), 71.45 (1t) (g), 77.705 (title), 77.71, 77.76 (3m), 77.76 (4), 103.49 (3) (ar), 109.09 (1), 111.322 (2m) (c), 227.01 (13) (t), 341.14 (6r) (b) 1., 341.14 (6r) (b) 3., 341.14 (6r) (e), 341.14 (6r) (fm) 7., 779.14 (1m) (d) 2. b., 779.14 (1m) (d) 3. and 946.15; *to repeal and recreate* 341.14 (6r) (c); and *to create* 20.395 (1) (ig), 20.395 (5) (cL), 20.566 (1) (ge), 20.835 (4) (ge), 20.867 (5), 24.61 (2) (a) 8., **24.61 (2) (c)**, **25.16 (8)**, **25.17 (1) (ah)**, **25.17 (1) (ax)**, **25.17 (1) (kd)**, **25.17 (1) (xLm)**, 25.17 (3) (b) 11., 25.40 (1) (a) 20., 66.04 (2) (a) 3q., 66.066 (5) (b), 70.11 (36) (b), 71.05 (1) (c) 5., 71.10 (5e), 77.54 (45), 77.706, 77.707 (2), 77.76 (3p), 85.605, 219.09 (1) (d), subchapter IV of chapter 229 [precedes 229.820], 341.14 (6r) (b) 8., 341.14 (6r) (f) 55., 341.14 (6r) (h) and 779.14 (4) of the statutes; **relating to**: creating a local professional football stadium district; giving a local professional football stadium district the authority to issue bonds and granting income tax exemptions for interest income on bonds issued by the district; creating an individual income tax checkoff for debt service payments for bonds related to a local professional football stadium district; creating goals for the participation of minority and women's business in contracts related to the construction or renovation of football stadium facilities; making a state moral obligation pledge with respect to bonds issued by a local professional football stadium district; giving a local professional football stadium district the authority to impose a sales tax and a use tax; creating an income and franchise tax exemption for a local professional football stadium district; the property tax exemption for a professional football stadium; requiring a professional football team or a related party that enters into a contract with a local professional football stadium district that requires the team or related party to acquire and construct or renovate football stadium facilities to comply with the prevailing wage law; special distinguishing registration plates associated with certain professional football teams; deposits to funds for the operation and maintenance of a home stadium to be used by a professional football team; the investment authority of the board of commissioners of public lands and the investment board; the sale of engraved tiles or bricks sold by a professional football team; and making appropriations.

Vetoed
In Part

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

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

* Section 991.11, WISCONSIN STATUTES 1997-98 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

13.94 (4) (a) 1. Every state department, board, examining board, affiliated credentialing board, commission, independent agency, council or office in the executive branch of state government; all bodies created by the legislature in the legislative or judicial branch of state government; any public body corporate and politic created by the legislature including specifically a professional baseball park district, a local professional football stadium district and a family care district created under s. 46.2895; every Wisconsin works agency under subch. III of ch. 49; every provider of medical assistance under subch. IV of ch. 49; technical college district boards; development zones designated under s. 560.71; every county department under s. 51.42 or 51.437; every non-profit corporation or cooperative to which moneys are specifically appropriated by state law; and every corporation, institution, association or other organization which receives more than 50% of its annual budget from appropriations made by state law, including subgrantee or subcontractor recipients of such funds.

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

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

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

SECTION 7. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:

		1999-00	2000-01
20.566	Revenue, department of		
(1)	COLLECTION OF TAXES		
(ge)	Administration of local professional football stadium district taxes	PR A -0-	-0-

SECTION 8. 20.395 (1) (ig) of the statutes is created to read:

20.395 (1) (ig) Professional football stadium maintenance and operating costs, state funds. From the general fund, all moneys received under s. 341.14 (6r) (b) 8. b., for the purposes of making deposits to funds established by professional football stadium districts under s. 85.605.

SECTION 9. 20.395 (5) (cL) of the statutes is created to read:

20.395 (5) (cL) Licensing fees, state funds. From the general fund, all moneys received under s. 341.14 (6r) (b)

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

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

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

SECTION 5. 19.59 (1) (a) of the statutes is amended to read:

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

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

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

8. a. for the purpose of making payments of licensing fees under s. 341.14 (6r) (h).

SECTION 10. 20.536 (1) (k) of the statutes, as affected by 1999 Wisconsin Act 9, is amended to read:

20.536 (1) (k) General program operations. All moneys received from assessments made under s. 25.187 (2) and from charges made under ss. 24.62 (1), 25.16 (8) and 25.17 (9) for the purpose of conducting general program operations.

SECTION 11. 20.566 (1) (ge) of the statutes is created to read:

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

SECTION 12. 20.566 (1) (hp) of the statutes, as affected by 1999 Wisconsin Act 9, is amended to read:

20.566 (1) (hp) *Administration of endangered resources; professional football district voluntary payments.* The amounts in the schedule for the payment of all administrative costs, including data processing costs, incurred in administering ss. 71.10 (5) and (5e) and 71.30 (10). All moneys certified under ss. 71.10 (5) (h) 1. and 71.30 (10) (h) 1. and the moneys specified for deposit in this appropriation under s. 71.10 (5e) (h) 4. shall be credited to this appropriation.

SECTION 13. 20.835 (4) (ge) of the statutes is created to read:

20.835 (4) (ge) *Local professional football stadium district taxes.* All moneys received from the taxes imposed under s. 77.706, for the purpose of distribution to the special districts that adopt a resolution imposing taxes under subch. V of ch. 77, and for the purpose of financing a local professional football stadium district, except that, of those tax revenues collected under subch. V of ch. 77, 1.5% shall be credited to the appropriation account under s. 20.566 (1) (ge).

SECTION 14. 20.867 (5) of the statutes is created to read:

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

SECTION 15. 24.61 (2) (a) (title) of the statutes is amended to read:

24.61 (2) (a) (title) *Authorized investments by board.*

SECTION 16. 24.61 (2) (a) 3. of the statutes is amended to read:

24.61 (2) (a) 3. *Bonds and notes of this state.*

SECTION 17. 24.61 (2) (a) 8. of the statutes is created to read:

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

SECTION 18. 24.61 (2) (b) of the statutes is amended to read:

24.61 (2) (b) *Deposited with state treasurer.* All bonds, notes and other securities so purchased under par. (a) shall be deposited with the state treasurer.

SECTION 19. 24.61 (2) (c) of the statutes is created to read:

24.61 (2) (c) *Delegation of investment authority to investment board.* The board of commissioners of public

lands may delegate to the investment board the authority to invest part or all of the moneys belonging to the trust funds. If the board of commissioners of public lands delegates the authority, the investment board may invest the moneys belonging to the trust funds in any manner authorized for the investment of any funds specified in s. 25.17 (1).

SECTION 20. 24.62 (1) of the statutes is amended to read:

24.62 (1) Except as authorized in sub. (2), the board shall deduct its expenses incurred in administering investments and loans under s. 24.61 from the gross receipts of the fund to which the interest and income of the investment or loan will be added. If the board of commissioners of public lands delegates to the investment board the authority to invest part or all of the moneys belonging to the trust funds, the investment board shall deduct its expenses incurred in administering investments under s. 24.61 from the gross receipts of the fund to which the interest and income of the investment will be added.

SECTION 21. 25.16 (8) of the statutes is created to read:

25.16 (8) The executive director shall assign an investment professional to assist the board of commissioners of public lands in establishing and maintaining investment objectives with respect to the investment of the assets of the agricultural college fund, the common school fund, the normal school fund and the university fund. An amount equal to the cost of any services rendered to the board of commissioners of public lands under this subsection shall be deducted from the gross receipts of the fund to which the moneys invested belong and shall be credited to the appropriation account under s. 20.536 (1) (k).

SECTION 22. 25.17 (1) (ah) of the statutes is created to read:

25.17 (1) (ah) Agricultural college fund (s. 24.82), but subject to the terms of delegation under s. 24.61 (2) (c);

SECTION 23. 25.17 (1) (ax) of the statutes is created to read:

25.17 (1) (ax) Common school fund (s. 24.76), but subject to the terms of delegation under s. 24.61 (2) (c);

SECTION 24. 25.17 (1) (kd) of the statutes is created to read:

25.17 (1) (kd) Normal school fund (s. 24.80), but subject to the terms of delegation under s. 24.61 (2) (c);

SECTION 25. 25.17 (1) (xLm) of the statutes is created to read:

25.17 (1) (xLm) University fund (s. 24.81), but subject to the terms of delegation under s. 24.61 (2) (c);

SECTION 26. 25.17 (1) (zm) of the statutes is amended to read:

25.17 (1) (zm) All other funds of the state or of any state department or institution, except funds which under

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~~article X of the constitution are controlled and invested by the board of commissioners of public lands, funds which are required by specific provision of law to be controlled and invested by any other authority, and moneys in the University of Wisconsin trust funds, and in the trust funds of the state universities.~~

SECTION 27. 25.17 (3) (b) 11. of the statutes is created to read:

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

SECTION 28. 25.40 (1) (a) 20. of the statutes is created to read:

25.40 (1) (a) 20. Moneys received under s. 341.14 (6r) (b) 8. that are deposited into the general fund and credited to the appropriation accounts under s. 20.395 (1) (ig) and (5) (cL).

SECTION 29. 25.50 (1) (d) of the statutes, as affected by 1999 Wisconsin Act 9, is amended to read:

25.50 (1) (d) "Local government" means any county, town, village, city, power district, sewerage district, drainage district, town sanitary district, public inland lake protection and rehabilitation district, local professional baseball park district created under subch. III of ch. 229, family care district under s. 46.2895, local professional football stadium district created under subch. IV of ch. 229, public library system, school district or technical college district in this state, any commission, committee, board or officer of any governmental subdivision of this state, any court of this state, other than the court of appeals or the supreme court, or any authority created under s. 231.02, 233.02 or 234.02.

SECTION 30. 32.02 (1) of the statutes is amended to read:

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

SECTION 31. 66.04 (2) (a) (intro.) of the statutes is amended to read:

66.04 (2) (a) (intro.) Any county, city, village, town, school district, drainage district, technical college district or other governing board, as defined by s. 34.01 (1), other than a local professional football stadium district board

created under subch. IV of ch. 229, may invest any of its funds not immediately needed in any of the following:

SECTION 32. 66.04 (2) (a) 3q. of the statutes is created to read:

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

SECTION 33. 66.066 (1) (a) of the statutes is amended to read:

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

SECTION 34. 66.066 (1) (c) of the statutes is amended to read:

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

SECTION 35. 66.066 (5) of the statutes is renumbered 66.066 (5) (a).

SECTION 36. 66.066 (5) (b) of the statutes is created to read:

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

SECTION 37. 66.067 of the statutes is amended to read:

66.067 Public works projects. For financing purposes, garbage incinerators, toll bridges, swimming pools, tennis courts, parks, playgrounds, golf links, bathing beaches, bathhouses, street lighting, city halls, village halls, town halls, courthouses, jails, schools, cooperative educational service agencies, hospitals, homes for the aged or indigent, child care centers, as defined in s.

231.01 (3c), regional projects, waste collection and disposal operations, systems of sewerage, local professional baseball park facilities, local professional football stadium facilities and any and all other necessary public works projects undertaken by any municipality are public utilities within the meaning of s. 66.066.

SECTION 38. 66.30 (1) (a) of the statutes, as affected by 1999 Wisconsin Act 9, is amended to read:

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

SECTION 39. 70.11 (36) of the statutes is renumbered 70.11 (36) (a) and amended to read:

70.11 (36) (a) PROFESSIONAL SPORTS AND ENTERTAINMENT HOME STADIUMS. Property consisting of or contained in a sports and entertainment home stadium, except a football stadium as defined in s. 229.821 (6); including but not limited to parking lots, garages, restaurants, parks, concession facilities, entertainment facilities, transportation facilities, and other functionally related or auxiliary facilities and structures; including those facilities and structures while they are being built; constructed by, leased to or primarily used by a professional athletic team that is a member of a league that includes teams that have home stadiums in other states, and the land on which that stadium and those structures and facilities are located. Leasing or subleasing the property; regardless of the lessee, the sublessee and the use of the leasehold income; does not render the property taxable.

SECTION 40. 70.11 (36) (b) of the statutes is created to read:

70.11 (36) (b) Property consisting of or contained in a football stadium, as defined in s. 229.821 (6), and related facilities and structures, including those facilities and structures while they are being built or constructed, primarily used by a professional football team described in s. 229.823, and the land, including parking lots, on which that stadium and those facilities and structures are located. Related facilities and structures are limited to improvements that share common structural supports with the stadium or are physically attached to the stadium. Using the property for garages, restaurants, parks,

concession facilities, entertainment facilities, transportation facilities, or other functionally related or auxiliary facilities does not render the property taxable. Leasing or subleasing the property; regardless of the lessee, the sublessee and the use of the leasehold income; does not render the property taxable.

SECTION 41. 71.05 (1) (c) 5. of the statutes is created to read:

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

SECTION 42. 71.10 (5e) of the statutes is created to read:

71.10 (5e) LOCAL PROFESSIONAL FOOTBALL STADIUM DISTRICT DONATION. (a) *Definitions.* In this subsection:

1. “Department” means the department of revenue.

2. “Football donation” means a designation made under this subsection, the net proceeds of which shall be deposited into the fund under s. 229.8257 to be used for maintenance and operating costs of a football stadium under s. 229.821 (6).

(b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an income tax return who has a tax liability or is entitled to a tax refund may designate on the return any amount of additional payment or any amount of a refund due that individual as a football donation.

2. ‘Designation added to tax owed.’ If the individual owes any tax, the individual shall remit in full the tax due and the amount designated on the return as a football donation when the individual files a tax return.

3. ‘Designation deducted from refund.’ Except as provided under par. (d), if the individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80 (3), the department shall deduct the amount designated on the return as a football donation from the amount of the refund.

(c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails to remit an amount equal to or in excess of the total of the actual tax due, after error corrections, and the amount designated on the return as a football donation:

1. The department shall reduce the designation for the football donation to reflect the amount remitted in excess of the actual tax due, after error corrections, if the individual remitted an amount in excess of the actual tax due, after error corrections, but less than the total of the actual tax due, after error corrections, and the amount originally designated on the return as a football donation.

2. The designation for the football donation is void if the individual remitted an amount equal to or less than the actual tax due, after error corrections.

(d) *Errors; insufficient refund.* If an individual who is owed a refund that does not equal or exceed the amount designated on the return as a football donation, after crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the department shall reduce the designation for the football donation to reflect the actual amount of

the refund the individual is otherwise owed, after crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections.

(e) *Conditions.* If an individual places any conditions on a designation for the football donation, the designation is void.

(f) *Void designation.* If a designation for the football donation is void, the department shall disregard the designation and determine amounts due, owed, refunded and received without regard to the void designation.

(g) *Tax return.* The secretary of revenue shall provide a place for the designations under this subsection on the individual income tax return, and the secretary shall highlight that place on the return by a symbol chosen by the department that relates to a football stadium, as defined in s. 229.821 (6).

(h) *Certification of amounts.* Annually, on or before September 15, the secretary of revenue shall certify to the district board under subch. IV of ch. 229, the department of administration and the state treasurer:

1. The total amount of the administrative costs, including data processing costs, incurred by the department in administering this subsection during the previous fiscal year.

2. The total amount received from all designations for football donations made by taxpayers during the previous fiscal year.

3. The net amount remaining after the administrative costs, including data processing costs, under subd. 1. are subtracted from the total received under subd. 2.

4. From the moneys received from designations for football donations, an amount equal to the sum of administrative expenses, including data processing costs, certified under subd. 1. shall be deposited into the general fund and credited to the appropriation under s. 20.566 (1) (hp), and the net amount remaining that is certified under subd. 3. shall be deposited into the fund created under s. 229.8257 and credited for maintenance and operating costs of a football stadium under s. 229.821 (6).

(i) *Amounts subject to refund.* Amounts designated for football donations under this subsection are not subject to refund to the taxpayer unless the taxpayer submits information to the satisfaction of the department within 18 months after the date on which taxes are due or the date on which the return is filed, whichever is later, that the amount designated is clearly in error. Any refund granted by the department under this paragraph shall be deducted from the moneys received under this subsection in the fiscal year that the refund is certified.

SECTION 43. 71.26 (1) (bm) of the statutes is amended to read:

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

SECTION 44. 71.26 (1m) (g) of the statutes is amended to read:

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

SECTION 45. 71.36 (1m) of the statutes is amended to read:

71.36 (1m) A tax-option corporation may deduct from its net income all amounts included in the Wisconsin adjusted gross income of its shareholders, the capital gain deduction under s. 71.05 (6) (b) 9. and all amounts not taxable to nonresident shareholders under ss. 71.04 (1) and (4) to (9) and 71.362. For purposes of this subsection, interest on federal obligations, obligations issued under s. 66.066 by a local professional baseball park district or a local professional football stadium district, obligations issued under ss. 66.40, 66.431 and 66.4325, obligations issued under s. 234.65 to fund an economic development loan to finance construction, renovation or development of property that would be exempt under s. 70.11 (36) and obligations issued under subch. II of ch. 229 is not included in shareholders' income. The proportionate share of the net loss of a tax-option corporation shall be attributed and made available to shareholders on a Wisconsin basis but subject to the limitation and carry-over rules as prescribed by section 1366 (d) of the internal revenue code. Net operating losses of the corporation to the extent attributed or made available to a shareholder may not be used by the corporation for further tax benefit. For purposes of computing the Wisconsin adjusted gross income of shareholders, tax-option items shall be reported by the shareholders and those tax-option items, including capital gains and losses, shall retain the character they would have if attributed to the corporation, including their character as business income. In computing the tax liability of a shareholder, no credit against gross tax that would be available to the tax-option corporation if it were a nontax-option corporation may be claimed.

SECTION 46. 71.45 (1t) (g) of the statutes is amended to read:

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

SECTION 47. 77.54 (45) of the statutes is created to read:

77.54 (45) The gross receipts from the sale of and the use or other consumption of a onetime license or similar right to purchase admission to professional football games at a football stadium, as defined in s. 229.821 (6), that is granted by a municipality; a local professional football stadium district; or a professional football team or related party, as defined in s. 229.821 (12); if the person who buys the license or right is entitled, at the time the license or right is transferred to the person, to purchase admission to at least 3 professional football games

in this state during one football season. The exemption under this subsection does not apply to a license or right that is sold after December 31, 2003.

SECTION 48. 77.705 (title) of the statutes is amended to read:

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

SECTION 49. 77.706 of the statutes is created to read:

77.706 Adoption by resolution; football stadium district. A local professional football stadium district created under subch. IV of ch. 229, by resolution under s. 229.824 (15), may impose a sales tax and a use tax under this subchapter at a rate of 0.5% of the gross receipts or sales price. Those taxes may be imposed only in their entirety. The imposition of the taxes under this section shall be effective on the first day of the first month that begins at least 30 days after the certification of the approval of the resolution by the electors in the district's jurisdiction under s. 229.824 (15).

SECTION 50. 77.707 of the statutes is renumbered 77.707 (1).

SECTION 51. 77.707 (2) of the statutes is created to read:

77.707 (2) Retailers and the department of revenue may not collect a tax under s. 77.706 for any local professional football stadium district created under subch. IV of ch. 229 after the calendar quarter during which the local professional football stadium district board makes all of the certifications to the department of revenue under s. 229.825 (3), except that the department of revenue may collect from retailers taxes that accrued before that calendar quarter and fees, interest and penalties that relate to those taxes.

SECTION 52. 77.71 of the statutes is amended to read:

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

(1) For the privilege of selling, leasing or renting tangible personal property and for the privilege of selling, performing or furnishing services a sales tax is imposed upon retailers at the rate of 0.5% in the case of a county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the gross receipts from the sale, lease or rental of tangible personal property, except property taxed under sub. (4), sold, leased or rented at retail in the county or special district or from selling, performing or furnishing services described under s. 77.52 (2) in the county or special district.

(2) An excise tax is imposed at the rate of 0.5% in the case of a county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales price upon every person storing, using or otherwise consuming in the county or special district tangible personal property or services if the property or service is subject to the state

use tax under s. 77.53, except that a receipt indicating that the tax under sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax under this subsection and except that if the buyer has paid a similar local tax in another state on a purchase of the same property or services that tax shall be credited against the tax under this subsection and except that for motor vehicles that are used for a purpose in addition to retention, demonstration or display while held for sale in the regular course of business by a dealer the tax under this subsection is imposed not on the sales price but on the amount under s. 77.53 (1m).

(3) An excise tax is imposed upon a contractor engaged in construction activities within the county or special district, at the rate of 0.5% in the case of a county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales price of tangible personal property that is used in constructing, altering, repairing or improving real property and that becomes a component part of real property in that county or special district, unless except that if the contractor has paid the sales tax of a county in the case of a county tax or of a special district in the case of a special district tax in this state on that property, and except that if the buyer or has paid a similar local sales tax in another state on a purchase of the same property, that tax shall be credited against the tax under this subsection.

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

SECTION 53. 77.76 (3m) of the statutes is amended to read:

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

has imposed taxes under this subchapter, minus the special district portion of the retailers' discount, to the special local professional baseball park district no later than the end of the 3rd month following the end of the calendar quarter in which such amounts were reported. At the time of distribution the department shall indicate the taxes reported by each taxpayer. In this subsection, the "special district portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction the numerator of which is the gross special local professional baseball park district sales and use taxes payable and the denominator of which is the sum of the gross state and special local professional baseball park district sales and use taxes payable. The special local professional baseball park district taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments and all other adjustments of the special local professional baseball park district taxes previously distributed. Interest paid on refunds of special local professional baseball park district sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (gb) at the rate paid by this state under s. 77.60 (1) (a). Any special local professional baseball park district receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

SECTION 54. 77.76 (3p) of the statutes is created to read:

77.76 (3p) From the appropriation under s. 20.835 (4) (ge) the department of revenue shall distribute 98.5% of the taxes reported for each local professional football stadium district that has imposed taxes under this subchapter, minus the district portion of the retailers' discount, to the local professional football stadium district no later than the end of the 3rd month following the end of the calendar quarter in which such amounts were reported. At the time of distribution the department of revenue shall indicate the taxes reported by each taxpayer. In this subsection, the "district portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction the numerator of which is the gross local professional football stadium district sales and use taxes payable and the denominator of which is the sum of the gross state and local professional football stadium district sales and use taxes payable. The local professional football stadium district taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments and all other adjustments of the local professional football stadium district taxes previously distributed. Interest paid on refunds of local professional football stadium district sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (ge) at the rate paid by this state under s. 77.60 (1) (a). Any local professional football stadium district receiving a report under this subsection is subject

to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

SECTION 55. 77.76 (4) of the statutes, as affected by 1999 Wisconsin Act 9, is amended to read:

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

SECTION 56. 85.605 of the statutes is created to read:
85.605 Professional football stadium maintenance and operating costs. (1) In this section:

(am) "District board" has the meaning given in s. 229.821 (5).

(b) "Football stadium" has the meaning given in s. 229.821 (6).

(c) "Football stadium facilities" has the meaning given in s. 229.821 (7).

(d) "Professional football team" means a professional football team described in s. 229.823.

(2) From the appropriation under s. 20.395 (1) (ig), the department annually shall deposit payments into the fund established under s. 229.8257 by each local professional football stadium district created under subch. IV of ch. 229. The amount of any deposit under this section shall be the sum of money credited to the appropriation account under s. 20.395 (1) (ig) during the previous fiscal year that is attributable to the professional football team whose home stadium, as defined in s. 229.821 (8), is located in the local professional football stadium district over which the district board that established the fund has jurisdiction.

SECTION 57. 103.49 (3) (ar) of the statutes, as affected by 1999 Wisconsin Act (Assembly Bill 409), is amended to read:

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

SECTION 58. 109.09 (1) of the statutes is amended to read:

109.09 (1) The department shall investigate and attempt equitably to adjust controversies between employers and employees as to alleged wage claims. The department may receive and investigate any wage claim which is filed with the department, or received by the department under s. 109.10 (4), no later than 2 years after

the date the wages are due. The department may, after receiving a wage claim, investigate any wages due from the employer against whom the claim is filed to any employe during the period commencing 2 years before the date the claim is filed. The department shall enforce this chapter and ss. 66.293, 103.02, 103.49, 103.82 and 104.12 and 229.8275. In pursuance of this duty, the department may sue the employer on behalf of the employe to collect any wage claim or wage deficiency and ss. 109.03 (6) and 109.11 (2) and (3) shall apply to such actions. Except for actions under s. 109.10, the department may refer such an action to the district attorney of the county in which the violation occurs for prosecution and collection and the district attorney shall commence an action in the circuit court having appropriate jurisdiction. Any number of wage claims or wage deficiencies against the same employer may be joined in a single proceeding, but the court may order separate trials or hearings. In actions that are referred to a district attorney under this subsection, any taxable costs recovered by the district attorney shall be paid into the general fund of the county in which the violation occurs and used by that county to meet its financial responsibility under s. 978.13 (2) for the operation of the office of the district attorney who prosecuted the action.

SECTION 59. 111.322 (2m) (c) of the statutes is amended to read:

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

SECTION 60. 219.09 (1) (d) of the statutes is created to read:

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

SECTION 61. 227.01 (13) (t) of the statutes is amended to read:

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

SECTION 62. Subchapter IV of chapter 229 [precedes 229.820] of the statutes is created to read:

CHAPTER 229

SUBCHAPTER IV

LOCAL PROFESSIONAL

FOOTBALL STADIUM DISTRICTS

229.820 Legislative declaration. (1) The legislature determines that the provision of assistance by state agencies to a district under this subchapter, any appropriation of funds to a district under this subchapter and the moral obligation pledge under s. 229.830 (7) serve a statewide public purpose by assisting the development of

professional football stadium facilities in the state for providing recreation, by encouraging economic development and tourism, by reducing unemployment and by bringing needed capital into the state for the benefit and welfare of people throughout the state. The legislature determines that the taxes that may be imposed by a district under subch. V of ch. 77 are special taxes that are generated apart from any direct annual tax on taxable property.

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

229.821 Definitions. In this subchapter:

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

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

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

(4) "District" means a special purpose district created under this subchapter.

(5) "District board" means the governing board of a district.

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

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

(8) "Home stadium" means a stadium approved as provided in s. 229.823.

(9) "Members-elect" means those members of the governing body of a municipality or county, at a particular time, who have been duly elected or appointed for a current regular or unexpired term and whose service has

not terminated by death, resignation or removal from office.

(10) "Municipality" means a city, village or town.

(11) "Political subdivision" means a city, village, town or county.

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

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

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

(a) Three persons appointed by the chief elected official of the most populous city located wholly or partly within the jurisdiction of the district. A person appointed under this paragraph serves at the pleasure of the appointing authority and may take his or her seat immediately upon appointment and qualification, subject to confirmation or rejection by a majority of the members—elect of the common council or council.

(b) Three persons appointed by the chief elected official of the county in which the football stadium is located. A person appointed under this paragraph serves at the pleasure of the appointing authority and may take his or her seat immediately upon appointment and qualification, subject to confirmation or rejection by a majority of the members—elect of the county board.

(c) One person appointed by the chief elected official of any municipality located wholly or partly within the jurisdiction of the district, other than the most populous city located wholly or partly within the jurisdiction of the district, that has a boundary at the time of creation of the district that is contiguous to a boundary of the site of the football stadium. A person appointed under this paragraph serves at the pleasure of the appointing authority and may take his or her seat immediately upon appointment and qualification, subject to confirmation or rejection by a majority of the members—elect of the governing body of the municipality.

(3) Upon appointment under sub. (2), the appointing authorities shall certify the appointees to the secretary of administration. The terms of office of the persons appointed under sub. (2) shall be 2 years expiring on July 1, except that the initial terms shall expire on July 1 of the 4th year beginning after the year of creation of a district. Persons appointed under sub. (2) serve at the pleasure of their appointing authorities, and may be removed before the expiration of their terms. Vacancies

shall be filled by the appointing authority who appointed the person whose office is vacant. A person appointed to fill a vacancy under sub. (2) shall serve for the remainder of the unexpired term to which he or she is appointed unless removed at an earlier time. The appointing authorities shall confer with one another regarding their appointments with a view toward achieving diversity on the district board.

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

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

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

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

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

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

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

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

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

(3) Maintain an office.

(4) In connection with football stadium facilities:

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

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

(c) Improve, maintain and repair property, and fund reserves for maintenance, depreciation and capital improvements. Reserves for depreciation and capital improvements may not be created in the special fund maintained under s. 229.825 (1) or the fund established under s. 229.8257.

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

(e) Grant concessions.

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

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

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

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

(8) Subject to s. 229.8245, issue revenue bonds under s. 66.066, subject to ss. 229.829 to 229.834, and enter into agreements related to the issuance of bonds, including liquidity and credit facilities, remarketing agreements, insurance policies, guaranty agreements, letter of credit or reimbursement agreements, indexing agreements, interest exchange agreements and currency exchange agreements.

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

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

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

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

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

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

(15) Impose, by the adoption of a resolution, the taxes under subch. V of ch. 77, except that the taxes imposed by the resolution may not take effect until the resolution is approved by a majority of the electors in the district's jurisdiction voting on the resolution at a referendum, to be held at the first spring primary or September primary following by at least 45 days the date of adoption of the resolution. Two questions shall appear on the ballot. The first question shall be: "Shall a sales tax and a use tax be imposed at the rate of 0.5% in County for purposes related to football stadium facilities in the Professional Football Stadium District?" The 2nd question shall be: "Shall excess revenues from the 0.5% sales tax and use tax be permitted to be used for property tax relief purposes in County?" Approval of the first question constitutes approval of the resolution of the district board. Approval of the 2nd question is not effective unless the first question is approved. The clerk of the district shall publish the notices required under s. 10.06 (4) (c), (f) and (i) for any referendum held under this subsection. Notwithstanding s. 10.06 (4) (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is valid even if given and published late as long as it is given and published prior to the election as early as practicable. A district may not levy any taxes that are not expressly authorized under subch. V of ch. 77. The district may not levy any taxes until the professional football team, the county board and the governing body of the municipality in which the football stadium facilities are located agree on how to fund the maintenance of the football stadium facilities. The district may not levy any taxes until the professional football team, the county board and the governing body of the municipality in which the football stadium facilities are located agree on how to distribute the proceeds, if any, from the sale of naming rights related to the football stadium facilities. If a district board adopts a resolution that imposes taxes and the resolution is approved by the electors, the district shall deliver a certified copy of the resolution to the secretary of revenue at least 30 days before its effective date. If a district board adopts a resolution that imposes taxes and the resolution is not approved by the electors, the district is dissolved.

(16) Accept gifts, loans and other aid.

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

(18) Adopt and alter an official seal.

(19) Subject to the limitation in this subsection, sell engraved tiles or bricks, which may be placed in or around football stadium facilities. The net proceeds from the sale of engraved tiles or bricks shall be deposited by the district into the fund under s. 229.8257. No tiles or bricks may be sold under this subsection if the net proceeds from such sales would exceed the amount that would jeopardize the federal tax-exempt status of the bonds.

Vetoed
In Part

Vetoed
In Part

229.8245 Limitations on district. (1) The name of a football stadium may not be changed without the written consent of the municipality in which it is located and the professional football team described in s. 229.823.

(2) The district may not issue bonds under s. 229.824 (8) unless all of the following apply:

(a) The district has entered into a lease with a professional football team, as described in s. 229.823, under which the team agrees to be the principal tenant of the football stadium for a term of not less than 30 years.

(b) A professional football team, as described in s. 229.823, certifies to the district that it has applied to the league of professional football teams to which it belongs for approval of a policy that allows a person who paid a onetime license or similar right, as described in s. 77.54 (45), to receive a payment in an amount that is equal to the amount of the license or right from any person who subsequently receives that license or right.

(c) The district and a professional football team, as described in s. 229.823, enter into an agreement, which may not be amended, under which the team agrees that if the team is sold, if its assets are liquidated or if the team is transferred to a new owner before the certification is made under s. 229.825 (3) (a), the terms of the sale, liquidation or transfer of the team shall require the immediate retirement of all outstanding bonds, including bonds issued to fund or refund those bonds.

(d) The district and a professional football team, as described in s. 229.823, enter into an agreement under which the team agrees that no engraved tiles or bricks, which may be placed in or around football stadium facilities, may be sold by the team and that engraved tiles or bricks may be sold only by the district, as provided in s. 229.824 (19).

(e) The district and a professional football team, as described in s. 229.823, enter into an agreement under which \$500,000 from the proceeds of fees or other charges under s. 229.824 (13) will be deposited each year into the fund under s. 229.8257. The agreement shall also provide that the deposits shall begin in the 1st year after the year in which the tax is first imposed under s. 77.706, and shall continue until the funding condition set forth in s. 229.825 (2) (d) 2. or (e) 2. is satisfied. The agreement shall also specify that the \$500,000 amount may not be reduced in any subsequent agreement between the district and the professional football team.

229.825 Special fund tax revenues. (1) The district board shall maintain a special fund into which it deposits all of the revenue received from the department of revenue, that is derived from the taxes imposed under subch. V of ch. 77, and may use this revenue only for the purposes specified in sub. (2). The district may not deposit any other moneys into the special fund, except that the district shall credit all earnings on the revenues in the special fund to the special fund. The earnings on the reve-

nues shall be used only for the purposes specified in sub. (2).

(2) The district shall first use the revenues in the special fund maintained under sub. (1) for the payment of current debt service on bonds issued by the district for purposes related to football stadium facilities. If the revenues in the special fund in any year exceed the amount required to pay current debt service on bonds issued by the district for purposes related to football stadium facilities, the district shall apply the excess revenues for the following purposes in the following order:

(ae) If a county located within a district's jurisdiction uses the proceeds from a loan obtained by the county from the board of commissioners of public lands under s. 24.61 (3) (a) 2. for purposes related to the acquisition, renovation or construction of football stadium facilities and if the county and district enter into an agreement under s. 229.827 (3), the district shall pay the county in each year an amount equal to the principal and interest costs incurred by the county for the loan in that year.

(am) Beginning in the year that occurs immediately after the year in which the tax is first imposed under s. 77.706, an amount equal to not more than \$750,000 may be used to pay the district board's administration expenses. In the succeeding year, an amount equal to not more than \$500,000 may be used to pay the district board's administration expenses. In the 2nd succeeding year, and each year thereafter, an amount equal to not more than \$100,000 may be used to pay the district board's administration expenses. The amount authorized to be expended under this paragraph may be expended annually until the earlier of the following:

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

2. The year in which the district board determines that the balance of moneys in the reserve created under par. (d) 2. or (e) 2., whichever is applicable, plus all projected earnings on the moneys, are sufficient to pay the district board's administration expenses through the time specified under subd. 1.

(b) 1. Beginning in the 3rd year that occurs immediately after the year in which the tax is first imposed under s. 77.706, an amount equal to \$3,400,000 less the sum of the amounts specified in s. 229.8257 (2) (a) to (d) shall be used to pay the maintenance and operating costs of the football stadium facilities. The payments shall be made annually until the earlier of the following:

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

b. The year in which the district board determines that the balance of moneys in the fund established under s. 229.8257, plus all projected earnings on the moneys,

are sufficient to pay the maintenance and operating costs of the football stadium facilities in the amounts specified in subd. 1. (intro.), as affected by any adjustment under subd. 2., through the time specified under subd. 1. a.

2. The portion of the \$3,400,000 amount under subd. 1. that is used to pay any compensation for any employees of a municipality that provides maintenance or operating services for the football stadium facilities may be increased each year thereafter by not more than 3%. All other portions of this amount may be increased each year thereafter by not more than 2%.

(d) If the 2nd question under s. 229.824 (15) is approved by the electors, the district shall pay the remainder to the county that is in the district's jurisdiction for the purpose of directly reducing the county's property tax levy or, if the county board otherwise requires, the district shall use any portion of the remainder for the following purposes:

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

2. To fully fund the fund established under s. 229.8257 to pay the maintenance and operating costs of the football stadium facilities specified under par. (b) 1. b. and to establish a reserve to pay the district board's administration expenses specified in par. (am), but only after all bonds issued for purposes related to football stadium facilities and all bonds issued to fund or refund those bonds are retired or have been paid in accordance with the defeasance provisions of the bond resolution authorizing the issuance of the bonds and after the district is no longer required to make the payments to a county under par. (ae).

(e) If the 2nd question under s. 229.824 (15) is not approved by the electors, the district shall use the remainder for the following purposes:

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

2. To fully fund the fund established under s. 229.8257 to pay the maintenance and operating costs of the football stadium facilities specified under par. (b) 1. b. and to establish a reserve to pay the district board's administration expenses specified in par. (am), but only after all bonds issued for purposes related to football stadium facilities and all bonds issued to fund or refund those bonds are retired or have been paid in accordance with the defeasance provisions of the bond resolution authorizing the issuance of the bonds and after the district is no longer required to make the payments to a county under par. (ae).

(3) Subject to sub. (4), the district board shall do all of the following:

(a) As soon as practicable after all bonds issued for purposes related to football stadium facilities and all

bonds issued to fund or refund those bonds are retired or have been paid in accordance with the defeasance provisions of the bond resolution authorizing the issuance of the bonds, the district board shall make a certification to the department of revenue to that effect.

(b) As soon as practicable after fully funding the reserves established under sub. (2) (d) 2. or (e) 2., whichever is applicable, and the fund established under s. 229.8257, the district board shall make a certification to the department of revenue to that effect.

(4) If the county board determines that the bonds described in sub. (3) (a) have been retired or paid as described in sub. (3) (a) and if the district board has not made the certification to the department of revenue as described in sub. (3) (a), the county board may require the district board to make that certification to the department of revenue and the district board shall immediately do so.

229.8257 Football stadium facility maintenance and operating cost fund. (1) The district board shall establish a fund into which it deposits all of the revenue received from the department of revenue, that is derived from football donations, as defined in s. 71.10 (5e) (a) 2., the revenue from engraved brick or tile sales under s. 229.824 (19), the revenue received from the department of transportation under s. 85.605, the deposit made pursuant to s. 229.8245 (2) (e) and an amount equal to the amount deposited into the fund under s. 229.825 (2) (d) 2. and (e) 2., and may use this revenue only to pay the maintenance and operating costs of the football stadium facilities. The district may not deposit any other moneys into the fund, except that the district shall credit all earnings on the revenues in the fund to the fund.

(2) Beginning in the 3rd year that occurs immediately after the year in which the tax is first imposed under s. 77.706, the following amounts in the following order, plus the amount specified in s. 229.825 (2) (b), shall be used to pay the maintenance and operating costs of the football stadium facilities:

(a) The deposit made pursuant to s. 229.8245 (2) (e) in that year.

(b) The revenue received from the department of revenue, that is derived from football donations, as defined in s. 71.10 (5e) (a) 2., in that year.

(c) The revenue received from engraved brick or tile sales under s. 229.824 (19) in that year.

(d) The revenue received from the department of transportation under s. 85.605 in that year.

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

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

(2) Expend public funds to subsidize a district.

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

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

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

229.827 Contracting. (1) Unless a district board determines that it is not feasible to do so, the district shall enter into a contract with a professional football team, as described in s. 229.823, or a related party, that requires the team or related party to acquire, construct or renovate football stadium facilities that are part of any facilities that are leased by the district to the team or to a related party, without regard to whether the football stadium facilities are financed by the district.

(2) Unless otherwise provided in an agreement with a professional football team, as described in s. 229.823, the district shall be responsible only for the maintenance and operating costs of the football stadium facilities up to an amount that is in the fund established under s. 229.8257 plus the amounts applied under s. 229.825 (2) (b).

(3) A district and the county located within a district's jurisdiction may enter into an agreement in which the county agrees to use the proceeds from a loan obtained by the county from the board of commissioners of public lands under s. 24.61 (3) (a) 2. for purposes related to the acquisition, renovation or construction of football stadium facilities and the district agrees to pay the county the amount required to be paid under s. 229.825 (2) (ae). Before entering into an agreement under this subsection, the district board shall consider the relative costs to taxpayers in the county of using the proceeds from the loans obtained by the county from the board of commissioners of public lands or having the district issue bonds for the purpose of acquiring, renovating or constructing the football stadium facilities.

229.8273 Minority and women contracting. (1) In this section:

(a) "Contractor" means a professional football team, as described under s. 229.823, or a related party, or any other person who enters into a contract for construction or renovation work or professional services contracts, as described in sub. (2).

(b) "Minority business" has the meaning given in s. 560.036 (1) (e).

(c) "Minority group member" has the meaning given in s. 560.036 (1) (f).

(d) "Women's business" means a sole proprietorship, partnership, joint venture or corporation that is at least 51% owned, controlled and actively managed by women.

(2) A district shall ensure that, for construction or renovation work and professional services contracts that relate to the construction or renovation of football stadium facilities that are financed by the proceeds of bonds issued under s. 229.824 (8), a person who is awarded such a contract by the district or by a contractor shall agree, as a condition to receiving the contract, that his or her goal shall be to ensure that at least 15% of the employees hired because of the contract will be minority group members and at least 5% of the employees hired because of the contract will be women.

(3) It shall be a goal of the district to ensure that at least 15% of the aggregate dollar value of contracts that relate to the construction or renovation of football stadium facilities that are financed by the proceeds of bonds issued under s. 229.824 (8), shall be awarded to minority businesses and at least 5% of the aggregate dollar value of contracts awarded by the board shall be awarded to women's businesses.

(4) (a) The district shall ensure that, for construction or renovation work and professional services contracts described under sub. (2), a person who is awarded such a contract by the district or by a contractor shall agree, as a condition to receiving the contract, that if he or she is unable to meet the goal under sub. (2), he or she shall make a good faith effort to contract with the technical college district board of the technical college district in which the football stadium facilities are to be constructed or renovated, or the professional services contract is to be performed, to develop appropriate training programs designed to increase the pool of minority group members and women who are qualified to perform the construction work or professional services.

(b) If the district is unable to meet the goals under sub. (3), the district shall make a good faith effort to contract with the technical college district board of the technical college district in which the contracts described under sub. (3) are to be performed to develop appropriate training programs designed to increase the pool of minority group members and women who are qualified to perform the contracts described under sub. (3).

(5) (a) The district shall hire an independent person to monitor and a project coordinator to satisfy the district's and the contractor's compliance with minority contracting goals under subs. (2) and (3). The person hired shall have previous experience working with minority group members. The district shall develop a mechanism to receive regular reports from the person hired with respect to the results of the person's studies of compliance with minority contracting goals.

(b) If the district or a contractor is unable to meet the goals under sub. (2) or (3), the person hired under par. (a) shall assess whether the district or contractor made a good faith effort to reach the goals. In determining whether a good faith effort was made to meet the goals,

the person hired shall consider all of the following factors:

1. The supply of eligible minority businesses and women's businesses that have the financial capacity, technical capacity and previous experience in the areas in which contracts were awarded.

2. The competing demands for the services provided by eligible minority businesses and women's businesses, as described in subd. 1., in areas in which contracts were awarded.

3. The extent to which the district or contractors advertised for and aggressively solicited bids from eligible minority businesses and women's businesses, as described in subd. 1., and the extent to which eligible minority businesses and women's businesses submitted bids.

(6) Annually the legislative audit bureau shall conduct an audit of the district's efforts to achieve the minority participation and women participation hiring and contracting goals contained in this section. The audit bureau shall distribute a copy of each audit report under this subsection to the district, to the cochairs of the joint committee on finance and to the cochairs of the joint audit committee.

(7) The goals under subs. (2) and (3) shall apply to all of the following:

(a) Any insurance-funded repair work on football stadium facilities.

(b) Any post-construction contract related to football stadium facilities for management of the facilities, for professional services and for development services, except that this paragraph does not apply to a post-construction contract for general maintenance of football stadium facilities that is provided by a political subdivision.

(c) Any contractor, subcontractor or any other person who is awarded or enters into a contract that relates to the construction or renovation of football stadium facilities that are financed by the proceeds of bonds issued under s. 229.824 (8), or any subcontractor of such a person.

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

(1) Not to permit any employe working on the football stadium facilities who would be entitled to receive the prevailing wage rate under s. 66.293 and who would not be required or permitted to work more than the prevailing hours of labor, if the football stadium facilities were a project of public works subject to s. 66.293, to be paid less than the prevailing wage rate or to be required

or permitted to work more than the prevailing hours of labor, except as permitted under s. 66.293 (4) (a).

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

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

229.828 Dissolution of a district. Subject to providing for the payment of its bonds, including interest on the bonds, and the performance of its other contractual obligations, a district may be dissolved by the action of the district board. If a district board adopts a resolution that imposes taxes and the resolution is not approved by the electors, as described in s. 229.824 (15), the district is dissolved. If the district is dissolved, the property of the district shall be transferred to the political subdivisions that compose the district's jurisdiction in such proportions as the secretary of administration determines fairly and reasonably represent the contributions of each political subdivision to the development or improvement of the football stadium facilities.

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

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

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

(4) **LIMIT ON BONDS.** (a) Except as provided in par. (c), the principal amount of bonds, other than refunding bonds, that are issued by a district may not exceed \$160,000,000. The limitation under this subsection does not include the principal amount of any bonds that are to be used for any of the following purposes:

1. To pay issuance costs of the bonds.
2. To pay any original issue discount.
3. To make a deposit into a debt service reserve fund.

4. To pay costs of credit enhancement.

(b) Between the time of the first issuance of bonds and the end of the 3rd year that occurs immediately after the year in which the tax is first imposed under s. 77.706, there shall be set aside in a construction reserve fund the amount of \$10,000,000 from funds raised pursuant to s. 229.826 (5). The investment earnings on the construction reserve fund shall be used to pay costs of constructing football stadium facilities. The corpus of the construction reserve fund shall be applied to the final costs of completing the football stadium facilities financed with bonds if and to the extent that the legislative audit bureau upon request of the district, or the district board upon the affirmative vote of at least 5 of its members, determines that such costs were necessary to complete the football stadium facilities as contemplated in the original agreement between the district and the football team or a related party under s. 229.827. Any balance in the construction reserve fund remaining following final completion and payment for the football stadium facilities shall be applied to the early retirement of bonds.

(c) The principal amount of bonds, other than refunding bonds, that may be issued by a district under pars. (a) and (b) shall be reduced by the amount of any proceeds from a loan obtained by a county located within a district's jurisdiction from the board of commissioners of public lands under s. 24.61 (3) (a) 2. that are used for purposes related to the acquisition, renovation or construction of football stadium facilities pursuant to an agreement under s. 229.827 (3).

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

229.830 Special debt service reserve funds for moral obligation pledge. (1) DESIGNATION OF SPECIAL DEBT SERVICE RESERVE FUNDS. A district may designate one or more accounts in funds created under s. 66.066 (2) (e) as special debt service reserve funds, if, prior to each issuance of bonds to be secured by each special debt service reserve fund, the secretary of administration determines that all of the following conditions are met with respect to the bonds:

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

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

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

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

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

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

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

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

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

(c) *Limit on bonds issued backed by moral obligation pledge.* The principal amount of all bonds, other than refunding bonds, that would be secured by all special debt service reserve funds of the district will not exceed the amount of bonds, other than refunding bonds, that may be issued under s. 229.829 (4).

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

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

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

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

(f) *Approval of outstanding debt.* All outstanding debt of the district has been reviewed and approved by the secretary of administration. In determining whether to approve outstanding debt under this paragraph, the secretary may consider any factor which the secretary determines to have a bearing on whether the state moral obligation pledge under sub. (7) should be granted with respect to an issuance of bonds.

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

(2) PAYMENT OF FUNDS INTO A SPECIAL DEBT SERVICE RESERVE FUND. A district shall pay into any special debt service reserve fund of the district any moneys appropriated and made available by the state under sub. (7) for the purposes of the special debt service reserve fund, any

proceeds of a sale of bonds to the extent provided in the bond resolution authorizing the issuance of the bonds and any other moneys that are made available to the district for the purpose of the special debt service reserve fund from any other source.

(3) USE OF MONEYS IN THE SPECIAL DEBT SERVICE RESERVE FUND. All moneys held in any special debt service reserve fund of a district, except as otherwise specifically provided, shall be used, as required, solely for the payment of the principal of bonds secured in whole or in part by the special debt service reserve fund, the making of sinking fund payments with respect to these bonds, the purchase or redemption of these bonds, the payment of interest on these bonds or the payment of any redemption premium required to be paid when these bonds are redeemed prior to maturity. If moneys in a special debt service reserve fund at any time are less than the special debt service reserve fund requirement under sub. (5) for the special debt service reserve fund, the district may not use these moneys for any optional purchase or optional redemption of the bonds. Any income or interest earned by, or increment to, any special debt service reserve fund due to the investment of moneys in the special debt service reserve fund may be transferred by the district to other funds or accounts of the district to the extent that the transfer does not reduce the amount of the special debt service reserve fund below the special debt service reserve fund requirement under sub. (5) for the special debt service reserve fund.

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

(5) SPECIAL DEBT SERVICE RESERVE FUND REQUIREMENT. The special debt service reserve fund requirement for a special debt service reserve fund, as of any particular date of computation, is equal to an amount of money, as provided in the bond resolution authorizing the bonds with respect to which the special debt service reserve fund is established, that may not exceed the maximum annual debt service on the bonds of the district for the fiscal year in which the computation is made or any future fiscal year of the district secured in whole or in part by that special debt service reserve fund. In computing the annual debt service for any fiscal year, bonds deemed to have been paid in accordance with the defeasance provisions of the bond resolution authorizing the issuance of the bonds shall not be included in bonds outstanding on the date of computation. The annual debt service for any

fiscal year is the amount of money equal to the aggregate of all of the following calculated on the assumption that the bonds will, after the date of computation, cease to be outstanding by reason, but only by reason, of the payment of bonds when due, and the payment when due, and application in accordance with the bond resolution authorizing those bonds, of all of the sinking fund payments payable at or after the date of computation:

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

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

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

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

(7) STATE MORAL OBLIGATION PLEDGE. If at any time of valuation the special debt service reserve fund requirement under sub. (5) for a special debt service reserve fund exceeds the amount of moneys in the special debt service reserve fund, the district board shall certify to the secretary of administration, the governor, the joint committee on finance and the governing body of the county in the district the amount necessary to restore the special debt service reserve fund to an amount equal to the special debt service reserve fund requirement under sub. (5) for the special debt service reserve fund. If this certification is received by the secretary of administration in an even-numbered year prior to the completion of the budget compilation under s. 16.43, the secretary shall include the certified amount in the budget compilation. In any case, the joint committee on finance shall introduce in either house, in bill form, an appropriation of the amount so certified to the appropriate special debt service reserve fund of the district. Recognizing its moral obligation to do so, the legislature hereby expresses its expectation and aspiration that, if ever called upon to do so, it shall make this appropriation.

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

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

(2) Nothing in this subchapter authorizes a district to create a debt of the state or the county or any municipality located wholly or partly within the district's jurisdiction, and all bonds issued by a district are payable, and shall state that they are payable, solely from the funds pledged for their payment in accordance with the bond resolution authorizing their issuance or in any trust indenture or mortgage or deed of trust executed as security for the bonds. Neither the state nor the county or any such municipality is liable for the payment of the principal of or interest on a bond or for the performance of any pledge, mortgage, obligation or agreement that may be undertaken by a district. The breach of any pledge, mortgage, obligation or agreement undertaken by a district does not impose pecuniary liability upon the state or the county or any such municipality in the district's jurisdiction or a charge upon its general credit or against its taxing power.

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

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

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

and the bond resolution authorizing issuance of the bonds.

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

SECTION 63. 341.14 (6r) (b) 1. of the statutes is amended to read:

341.14 (6r) (b) 1. Upon application to register an automobile, station wagon or motor home, or a motor truck, dual purpose motor home or dual purpose farm truck which has a gross weight of not more than 8,000 pounds, or a farm truck which has a gross weight of not more than 12,000 pounds, by any person who is a resident of this state and a member of an authorized special group, the department shall issue to the person special plates whose colors and design shall indicate that the vehicle is owned by a person who is a member of the applicable special group. The department may not issue any special group plates under par. (f) 55. until 6 months after the department has received information sufficient for the department to determine that any approvals required for use of any logo, trademark, trade name or other commercial symbol designating the professional football team have been obtained.

SECTION 64. 341.14 (6r) (b) 3. of the statutes, as affected by 1999 Wisconsin Act (Senate Bill 381), is amended to read:

341.14 (6r) (b) 3. An additional fee of \$15 shall be charged for the issuance or reissuance of a plate issued on an annual basis for a special group specified under par. (f) 35. to 47., 53. ~~or 54.~~ or 55. or designated by the department under par. (fm). An additional fee of \$15 shall be charged for the issuance or reissuance of a plate issued on a biennial basis for a special group specified under par. (f) 35. to 47., 53. ~~or 54.~~ or 55. or designated by the department under par. (fm) if the plate is issued during the first year of the biennial registration period or \$15 for the issuance or reissuance if the plate is issued during the 2nd year of the biennial registration period. The department shall deposit in the general fund and credit to the appropriation account under s. 20.395 (5) (c) all fees collected under this subdivision for the issuance or reissuance of a plate for a special group designated by the department under par. (fm).

SECTION 65. 341.14 (6r) (b) 8. of the statutes is created to read:

341.14 (6r) (b) 8. An additional fee of \$25 that is in addition to the fee under subd. 3. shall be charged for the issuance or renewal of a plate issued on an annual basis for the special group specified under par. (f) 55. An additional fee of \$50 that is in addition to the fee under subd. 3. shall be charged for the issuance or renewal of a plate issued on the biennial basis for the special group specified under par. (f) 55. if the plate is issued or renewed during the first year of the biennial registration period or \$25 for the issuance or renewal if the plate is issued or renewed during the 2nd year of the biennial registration period. For each professional football team for which plates are produced under par. (f) 55., all moneys received under this subdivision in excess of the initial costs of data processing for the special group plate related to that team under par. (f) 55. or \$35,000, whichever is less, shall be deposited in the general fund and credited as follows:

a. An amount equal to the costs of licensing fees under par. (h) that are related to that team shall be credited to the appropriation account under s. 20.395 (5) (cL).

b. The remainder after crediting the appropriation account as provided in subd. 8. a. shall be credited to the appropriation account under s. 20.395 (1) (ig). The department of transportation shall identify and record the percentage of moneys that are attributable to each professional football team represented by a plate under par. (f) 55.

SECTION 66. 341.14 (6r) (c) of the statutes, as affected by 1999 Wisconsin Act 9, is repealed and recreated to read:

341.14 (6r) (c) Special group plates shall display the word "Wisconsin", the name of the applicable authorized special group, a symbol representing the special group, not exceeding one position, and identifying letters or numbers or both, not exceeding 6 positions and not less than one position. The department shall specify the design for special group plates, but the department shall consult the president of the University of Wisconsin System before specifying the word or symbol used to identify the special groups under par. (f) 35. to 47., the secretary of natural resources before specifying the word or symbol used to identify for the special group under par. (f) 50. and the chief executive officer of the professional football team and an authorized representative of the league of professional football teams described in s. 229.823 to which that team belongs before specifying the design for the applicable special group plate under par. (f) 55. Special group plates under par. (f) 50. shall be as similar as possible to regular registration plates in color and design.

SECTION 67. 341.14 (6r) (e) of the statutes, as affected by 1999 Wisconsin Act 9, is amended to read:

341.14 (6r) (e) The department shall specify one combination of colors for special group plates for groups or organizations which are not military in nature and not

special group plates under par. (f) 35. to 47. and 50. and for each professional football team under par. (f) 55. The department shall specify one combination of colors for special group plates under par. (f) 35. to 47. The department shall specify the word or words comprising the special group name and the symbol to be displayed upon special group plates for a group or organization which is not military in nature after consultation with the chief executive officer in this state of the group or organization. The department shall require that the word or words and symbol for a university specified under par. (f) 35. to 47. be a registration decal or tag and affixed to the special group plate and be of the colors for a university specified under par. (f) 35. to 47. that the president of the University of Wisconsin System specifies.

SECTION 68. 341.14 (6r) (f) 55. of the statutes is created to read:

341.14 (6r) (f) 55. Persons interested in expressing their support of a professional football team, as described in s. 229.823, whose home stadium, as defined in s. 229.821 (8), is in this state.

SECTION 69. 341.14 (6r) (fm) 7. of the statutes, as affected by 1999 Wisconsin Act (Senate Bill 381), is amended to read:

341.14 (6r) (fm) 7. After Except for the authorized special group enumerated under par. (f) 55., after October 1, 1998, additional authorized special groups may only be special groups designated by the department under this paragraph. The authorized special groups enumerated in par. (f) shall be limited solely to those special groups specified under par. (f) on October 1, 1998, except for the authorized special group enumerated under par. (f) 55. This subdivision does not apply to the special group specified under par. (f) 54.

SECTION 70. 341.14 (6r) (h) of the statutes is created to read:

341.14 (6r) (h) From the appropriation under s. 20.395 (5) (cL), the department shall pay reasonable licensing fees relating to the word or words or the symbol on special group plates under par. (f) 55.

SECTION 71. 779.14 (1m) (d) 2. b. of the statutes is amended to read:

779.14 (1m) (d) 2. b. The Except as provided in sub. (4), the contract shall require the prime contractor to provide a payment and performance bond meeting the requirements of par. (e), unless the public body authorized to enter into the contract allows the prime contractor to substitute a different payment assurance for the payment and performance bond. The public body may allow a prime contractor to substitute a different payment and performance assurance for the payment and performance bond only if the substituted payment and performance assurance is for an amount at least equal to the contract price and is in the form of a bond, an irrevocable letter of credit or an escrow account acceptable to the public body. The public body shall establish written stan-

dards under this subd. 2. b. governing when a different payment and performance assurance may be substituted for a payment and performance bond under par. (e).

SECTION 72. 779.14 (1m) (d) 3. of the statutes is amended to read:

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

SECTION 73. 779.14 (4) of the statutes is created to read:

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

SECTION 74. 946.15 of the statutes is amended to read:

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

(2) Any person employed pursuant to a public contract as defined in s. 66.29 (1) (c) or employed on a project on which a prevailing wage rate determination has been issued by the department of workforce development under s. 66.293 (3), 103.49 (3) ~~or~~ 103.50 (3) or 229.8275 (3) or by a local governmental unit, as defined in s. 66.293 (1) (d), under s. 66.293 (6) who gives up, waives or returns to the employer or agent of the employer any part of the compensation to which the employe is entitled under his or her contract of employment or under the prevailing wage determination issued by the department or local governmental unit, or who gives up any part of the compensation to which he or she is normally entitled for work on a project on which a prevailing wage rate deter-

mination has not been issued under s. 66.293 (3) or (6), 103.49 (3) ~~or~~ 103.50 (3) or 229.8275 (3) during a week in which the person works part-time on a project on which a prevailing wage rate determination has been issued and part-time on a project on which a prevailing wage rate determination has not been issued, is guilty of a Class C misdemeanor.

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

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

SECTION 75. Initial applicability.

(1) **TAXATION.**

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

(b) The treatment of section 71.10 (5e) of the statutes first applies to taxable years beginning on January 1, 2001

(2) **PROPERTY TAX.** The renumbering and amendment of section 70.11 (36) of the statutes and the creation of section 70.11 (36) (b) of the statutes first apply to the property tax assessments as of January 1, 2001.

(3) **PREVAILING WAGE.** The treatment of sections 103.49 (3) (ar), 109.09 (1), 111.322 (2m) (c), 227.01 (13) (t), 229.8275 and 946.15 of the statutes first applies to a contract under section 229.827 of the statutes, as created by this act, between a local professional football stadium district and a professional football team, as described in section 229.823 of the statutes, as created by this act, or a related party, as defined in section 229.821 (12) of the statutes, as created by this act, that requires the team or

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related party to acquire and construct or renovate football stadium facilities that are part of any facilities that are leased by the district to the team or to a related party entered, or extended, modified or renewed, on the effective date of this subsection.

SECTION 76. Effective dates. This act takes effect on the day after publication, except as follows:

(1) The treatment of section 77.54 (45) of the statutes takes effect on the first day of the 2nd month beginning after publication.
