

1999 SENATE BILL 494

March 21, 2000 – Introduced by COMMITTEE ON LAMBEAU FIELD. Referred to Joint committee on Finance.

1 **AN ACT to amend** 341.14 (6r) (b) 1., 341.14 (6r) (b) 3., 341.14 (6r) (e) and 341.14
2 (6r) (fm) 7.; **to repeal and recreate** 341.14 (6r) (c); and **to create** 20.143 (1)
3 (gb), 20.395 (5) (cL), 25.40 (1) (a) 19., 71.05 (1) (c) 5., 71.26 (1m) (h), 71.45 (1t)
4 (h), 341.14 (6r) (b) 7., 341.14 (6r) (f) 54., 341.14 (6r) (h) and 560.21 of the
5 statutes; **relating to:** special distinguishing registration plates associated
6 with certain professional football teams; payments to qualified counties for
7 construction or renovation of a home stadium to be used by a professional
8 football team, granting income and franchise tax exemptions for certain
9 interest income on bonds issued by counties; the sale of engraved tiles or bricks
10 sold by a professional football team; and making appropriations.

Analysis by the Legislative Reference Bureau

Under current law, members of authorized special groups may obtain special distinguishing registration plates for certain vehicles registered with the department of transportation (DOT). Special plates may be obtained for automobiles, station wagons, motor homes and certain dual purpose motor homes, farm trucks and dual purpose farm trucks that are owned or leased by special group

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members. A fee, in addition to the regular registration fee for the particular kind of vehicle, is assessed for the issuance or reissuance of most special plates.

Members of authorized special groups related to certain campuses of the University of Wisconsin (UW) System or to the support of endangered or threatened species pay an additional annual fee as a tax deductible contribution to the UW System or to the endangered resources program administered by the department of natural resources.

This bill establishes an authorized special group for persons interested in obtaining special distinguishing registration plates expressing their support of a professional football team whose home stadium is located in this state. DOT may not issue special group plates related to the professional football team unless any approvals that are required for use of an applicable logo, trademark, trade name or commercial symbol designating the team have been obtained.

In addition to the regular vehicle registration fee, the special group members are required to pay a \$15 fee to DOT for issuance or reissuance of the special plates and an additional \$25 annual fee. After payment of certain data processing and licensing fee costs incurred by DOT in producing the plates, the remainder of the \$25 annual fees are paid by the department of commerce to qualified counties that have issued bonds or promissory notes for the purposes of constructing or renovating a stadium to be used by a professional football team.

Current law also prohibits enumerating special group license plates by legislative action. Instead, members of special groups desiring a special group license plate must apply to DOT for designation. This bill creates an exception to this administrative process.

The fees may not be sent to a county by the department of commerce until the county enters into a written agreement with the department of commerce stating that the moneys received will be used for purposes related to the construction or renovation of football stadium facilities and until the county and the professional football team enter into a written agreement specifying that the team will sell engraved tiles or bricks, the net proceeds of which must be used to fund construction or renovation costs of the football stadium facilities.

The bill also exempts from income and franchise taxation any interest on bonds that a county may issue for purposes related to the construction or renovation of football stadium facilities.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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

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

1 **SECTION 1.** 20.143 (1) (gb) of the statutes is created to read:

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1 20.143 (1) (gb) *Professional football stadium development*. All moneys received
2 under s. 341.14 (6r) (b) 7. b., for the purposes of making payments under s. 560.21.

3 **SECTION 2.** 20.395 (5) (cL) of the statutes is created to read:

4 20.395 (5) (cL) *Licensing fees, state funds*. From the general fund, all moneys
5 received under s. 341.14 (6r) (b) 7. a. for the purpose of making payments of licensing
6 fees under s. 341.14 (6r) (h).

7 **SECTION 3.** 25.40 (1) (a) 19. of the statutes is created to read:

8 25.40 (1) (a) 19. Moneys received under s. 341.14 (6r) (b) 7. that are deposited
9 in the general fund and credited to the appropriation accounts under ss. 20.143 (1)
10 (gb) and 20.395 (5) (cL).

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

12 71.05 (1) (c) 5. A county for purposes related to football stadium facilities, as
13 defined under s. 560.21 (1) (c).

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

15 71.26 (1m) (h) Those issued by a county for purposes related to football stadium
16 facilities, as defined under s. 560.21 (1) (c).

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

18 71.45 (1t) (h) Those issued by a county for purposes related to football stadium
19 facilities, as defined under s. 560.21 (1) (c).

20 **SECTION 7.** 341.14 (6r) (b) 1. of the statutes is amended to read:

21 341.14 (6r) (b) 1. Upon application to register an automobile, station wagon or
22 motor home, or a motor truck, dual purpose motor home or dual purpose farm truck
23 which has a gross weight of not more than 8,000 pounds, or a farm truck which has
24 a gross weight of not more than 12,000 pounds, by any person who is a resident of
25 this state and a member of an authorized special group, the department shall issue

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1 to the person special plates whose colors and design shall indicate that the vehicle
2 is owned by a person who is a member of the applicable special group. The
3 department may not issue any special group plates under par. (f) 54. until 6 months
4 after the department has received information sufficient for the department to
5 determine that any approvals required for use of any logo, trademark, trade name
6 or other commercial symbol designating the professional football team have been
7 obtained.

8 **SECTION 8.** 341.14 (6r) (b) 3. of the statutes is amended to read:

9 341.14 **(6r)** (b) 3. An additional fee of \$15 shall be charged for the issuance or
10 reissuance of a plate issued on an annual basis for a special group specified under
11 par. (f) 35. to 47. ~~or~~ 53. or 54. or designated by the department under par. (fm). An
12 additional fee of \$15 shall be charged for the issuance or reissuance of a plate issued
13 on a biennial basis for a special group specified under par. (f) 35. to 47. ~~or~~ 53. or 54.
14 or designated by the department under par. (fm) if the plate is issued during the first
15 year of the biennial registration period or \$15 for the issuance or reissuance if the
16 plate is issued during the 2nd year of the biennial registration period. The
17 department shall deposit in the general fund and credit to the appropriation account
18 under s. 20.395 (5) (cj) all fees collected under this subdivision for the issuance or
19 reissuance of a plate for a special group designated by the department under par.
20 (fm).

21 **SECTION 9.** 341.14 (6r) (b) 7. of the statutes is created to read:

22 341.14 **(6r)** (b) 7. An additional fee of \$25 that is in addition to the fee under
23 subd. 3. shall be charged for the issuance or renewal of a plate issued on an annual
24 basis for the special group specified under par. (f) 54. An additional fee of \$50 that
25 is in addition to the fee under subd. 3. shall be charged for the issuance or renewal

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1 of a plate issued on the biennial basis for the special group specified under par. (f) 54.
2 if the plate is issued or renewed during the first year of the biennial registration
3 period or \$25 for the issuance or renewal if the plate is issued or renewed during the
4 2nd year of the biennial registration period. To the extent permitted under ch. 71,
5 the fee under this subdivision is deductible as a charitable contribution for purposes
6 of the taxes under ch. 71. For each professional football team for which plates are
7 produced under par. (f) 54., all moneys received under this subdivision in excess of
8 the initial costs of data processing for the special group plate related to that team
9 under par. (f) 54. or \$35,000, whichever is less, shall be deposited in the general fund
10 and credited as follows:

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

13 b. The remainder after crediting the appropriation account as provided in subd.
14 7. a. shall be credited to the appropriation account under s. 20.143 (1) (gb). The
15 department of transportation shall identify and record the percentage of moneys
16 that are attributable to each professional football team represented by a plate under
17 par. (f) 54. and shall periodically furnish those percentages to the department of
18 commerce.

19 **SECTION 10.** 341.14 (6r) (c) of the statutes, as affected by 1999 Wisconsin Act
20 9, is repealed and recreated to read:

21 341.14 **(6r)** (c) Special group plates shall display the word “Wisconsin”, the
22 name of the applicable authorized special group, a symbol representing the special
23 group, not exceeding one position, and identifying letters or numbers or both, not
24 exceeding 6 positions and not less than one position. The department shall specify
25 the design for special group plates, but the department shall consult the president

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1 of the University of Wisconsin System before specifying the word or symbol used to
2 identify the special groups under par. (f) 35. to 47., the secretary of natural resources
3 before specifying the word or symbol used to identify for the special group under par.
4 (f) 50. and the chief executive officer of the professional football team and an
5 authorized representative of the National Football League before specifying the
6 design for the applicable special group plate under par. (f) 54. Special group plates
7 under par. (f) 50. shall be as similar as possible to regular registration plates in color
8 and design.

9 **SECTION 11.** 341.14 (6r) (e) of the statutes, as affected by 1999 Wisconsin Act
10 9, is amended to read:

11 341.14 **(6r)** (e) The department shall specify one combination of colors for
12 special group plates for groups or organizations which are not military in nature and
13 not special group plates under par. (f) 35. to 47. and 50. and for each professional
14 football team under par. (f) 54. The department shall specify one combination of
15 colors for special group plates under par. (f) 35. to 47. The department shall specify
16 the word or words comprising the special group name and the symbol to be displayed
17 upon special group plates for a group or organization which is not military in nature
18 after consultation with the chief executive officer in this state of the group or
19 organization. The department shall require that the word or words and symbol for
20 a university specified under par. (f) 35. to 47. be a registration decal or tag and affixed
21 to the special group plate and be of the colors for a university specified under par. (f)
22 35. to 47. that the president of the University of Wisconsin System specifies.

23 **SECTION 12.** 341.14 (6r) (f) 54. of the statutes is created to read:

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1 341.14 (6r) (f) 54. Persons interested in expressing their support of a
2 professional football team, as defined in s. 560.21 (1) (e), whose home field is in a
3 football stadium, as defined in s. 560.21 (1) (b), in this state.

4 **SECTION 13.** 341.14 (6r) (fm) 7. of the statutes is amended to read:

5 341.14 (6r) (fm) 7. After Except for the authorized special group enumerated
6 under par. (f) 54., after October 1, 1998, additional authorized special groups may
7 only be special groups designated by the department under this paragraph. The
8 authorized special groups enumerated in par. (f) shall be limited solely to those
9 special groups specified under par. (f) on October 1, 1998, except for the authorized
10 special group enumerated under par. (f) 54.

11 **SECTION 14.** 341.14 (6r) (h) of the statutes is created to read:

12 341.14 (6r) (h) From the appropriation under s. 20.395 (5) (cL), the department
13 shall pay reasonable licensing fees relating to the word or words or the symbol on
14 special group plates under par. (f) 54.

15 **SECTION 15.** 560.21 of the statutes is created to read:

16 **560.21 Professional football stadium development. (1)** In this section:

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

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

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

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

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

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

14 (2) From the appropriation under s. 20.143 (1) (gb), the department annually
15 shall make payments to any county that the department determines has a football
16 stadium. The amount of any payment to a county under this section shall be the sum
17 of money credited to the appropriation account under s. 20.143 (1) (gb) during the
18 previous fiscal year that is attributable to the professional football team whose home
19 stadium is located in that county. The department may not make any payment to a
20 county under this section unless the county first enters into a memorandum of
21 understanding with the department stating that the county will use any moneys
22 received under this section for purposes related to the construction or renovation of
23 football stadium facilities. The department may not make any payment to a county
24 under this section unless the county first enters into a memorandum of
25 understanding with the professional football team specifying that the team will sell

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1 engraved tiles or bricks which may be placed around football stadium facilities and
2 will use the net proceeds of the sale to fund construction or renovation costs of the
3 football stadium facilities.

4 **SECTION 16. Initial applicability.**

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

7 **SECTION 17. Effective date.**

8 (1) This act takes effect on the first day of the 5th month beginning after
9 publication.

10 (END)