

**1999 DRAFTING REQUEST**

**Assembly Substitute Amendment (ASA-AB892)**

Received: 03/22/2000

Received By: **shoveme**

Wanted: As time permits

Identical to LRB:

For: **Legislative Fiscal Bureau 6-7845**

By/Representing: **Fred Ammerman**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters: **kuesejt  
champra  
jkreye  
malaigm**

Subject: **Munis - miscellaneous  
Tax - individual income  
Counties  
Bonding - municipal  
Bonding - state  
Tax - sales  
State Government - miscellaneous**

Extra Copies: **PEN,CMH,KMG,Rep. Gard**

*Don't e-mail  
Gard yet.*

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Professionanl football district; agreement between Packers,Brown Co. and Green Bay

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**Instructions:**

Same as ASA 3? (s0459/1), along with attached changes that reflect agreement between Brown Co.. Green Bay and the Packers. See bill files for ASA 1, ASA 2, ASA 3, AB 892 and AB 730 for complete background information.

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**Drafting History:**

Vers.    Drafted    Reviewed    Typed    Proofed    Submitted    Jacketed    Required

/?    shoveme    chanaman

*cm\* 2/23/2000  
hk 3/23  
kj 3/23*

*e-mail to*

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	03/23/2000	03/23/2000		_____			
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FE Sent For:

<END>

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1?	shoveme	cmh 1 3/23	Mr 3/23	NH KF 3/23	e-mail to Fred & Rep. Gard		

11 MES 3/23/00

FE Sent For:

**<END>**

PROPOSED REVISIONS  
TO  
ASSEMBLY BILL 892  
(LRB 4769/1)

draft as a  
~~simple to~~ new  
sub.  
~~0454~~

1. Amend Section 25 (page 13, lines 15-22) to read as follows:

JK  
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. The imposition of the taxes under this subsection shall be effective on the first day of the month that begins 30 days after the approval of the taxes by the electors in the district's jurisdiction.

2. Amend Section 34 to amend § 229.824(15) (at page 25, lines 18-25 and p. 26, lines 1-3) to read as follows:

ask JK  
13 are  
29-110  
(15) Impose, by the adoption of a resolution, the taxes under s. 77.706 except that the taxes imposed by the resolution may not take effect until the taxes are 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 to occur of the spring primary or September primary following by at least 10 days the adoption of the resolution. The type A notices under ch. 10 relating to the referendum shall be valid and effective even if given and published late so long as they are given and published prior to the election as early as practicable. The question submitted shall be substantially as follows: "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?" If a district board adopts a resolution that imposes taxes under this subsection and the taxes are 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.

JK will bring lang

3. Replace all of § 229.825 (at page 26 beginning at line 8) with the following:

Keep the check off  
Keep it in  
229.825 **Special fund tax revenues.** (1) The district board shall maintain a special fund into which it shall deposit the revenue received from the department of revenue that is derived from the taxes imposed under subch. V of ch. 77.

RAC insert

(2) The tax revenues in the special fund under this section shall be applied in each year in the following order:

(a) to pay debt service falling due in such year on or in respect of bonds issued under this subchapter;

RAC  
insert

~~(b) to pay administrative expenses of the district not exceeding \$750,000 in the first year of the district's operation and not exceeding \$500,000 per year thereafter;~~

~~the #s same in sub~~

2 may be inaccurate  
#s may be same as sub -  
Ray will check

(c) commencing with the year of completion of the football stadium facilities financed with bonds issued under this subchapter, to fund an annual amount up to \$4,031,000, as adjusted by a 3% per annum inflation factor using the year 2003 as the base year, into a reserve or reserves for operations, capital repairs and maintenance costs in respect of football stadium facilities;

~~(d) to make capital expenditures, if any, deemed necessary by the district board and the County board to provide for the safety of spectators in the football stadium;~~

~~additional~~

2

(e) if approved by a majority of the electors in the district's jurisdiction voting thereon at a referendum to be held on the same date as the referendum provided for in s. 229.824(15), the balance of the tax revenues shall be paid to the county for the purposes of directly reducing the property tax levy ~~(or) making deposits to the special fund in par. (f) or a combination of such purposes;~~

ONLY make sense if 2nd referendum is approved

This is discretion of county but not D had

(f) the balance of the tax revenues in the special fund shall be paid into a fund for the early retirement of bonds issued under this subchapter;

provided that in each of the three consecutive calendar years beginning after the creation of the district, par. (e) shall instead rank immediately ahead of par. (b). The question submitted in the par. (e) referendum shall be substantially as follows: "Shall available funds from the 0.5% sales tax and use tax be permitted to be used for property or sales tax relief purposes in \_\_\_\_\_ county?" In no event shall tax revenues be used to pay direct expenses of football operations such as compensation for players or coaching staff. As soon as practicable after the retirement or legal defeasance of all bonds issued under this subchapter and after fully funding reserves sufficient to comply with pars. (b) and (c) and to meet all other legal obligations of the district through the final stated maturity date of the bonds and the expiration of any leases of the football stadium facilities, the district board shall make a certification to the department of revenue to that effect for purposes of discontinuing taxes as provided in s. 77.707(2).

waiting for entry input

**4. Amend Section 34 to add a new sentence at the end of § 229.827 (at page 27 at end of line 20):**

Unless it shall otherwise agree with the professional football team, the district shall be responsible for the costs of maintaining and operating the football stadium facilities up to an amount equal to the amount available in the reserves described in s. 229.825(2)(c).

RAC  
insert

5. Amend Section 34 to add a new § 229.829(4) (at page 28, after line 13):

(4) **Limit on bonds issued.** ~~Unless the county board shall approve a larger amount~~  
the district shall not issue bonds under this subchapter, other than refunding bonds, in an amount projected to produce original proceeds in excess of \$160,000,000 excluding proceeds allocated to the issuance costs of the bonds, net original issue discount, costs of credit enhancement and deposits to debt service reserve funds.

6. Amend Section 34 to amend § 229.830(1)(c) (at page 29, lines 19-22) to read as follows:

(c) *Limit on bonds issued backed by moral obligation pledge.* The amount of all bonds, other than refunding bonds, that would be secured by all special debt service reserve funds of the district under this section shall not exceed the amount of bonds, other than refunding bonds, that may be issued under s. 229.829(4) without county board approval.

KAC  
insert

OUT  
Ray will  
check

First 11

S0476/1

RMR

ASSEMBLY SUBSTITUTE AMENDMENT,  
TO 1999 ASSEMBLY BILL 892

Now

D-Note

WPO-  
Unfreeze  
bill #s &  
Auto #  
sections  
please

replen

1 AN ACT *to renumber* 66.066 (5) and 77.707; *to amend* 13.94 (4) (a) 1., 13.94 (10),  
2 16.70 (14), 18.03 (5s), 19.42 (13) (a), 19.59 (1) (a), 19.59 (1) (g) 1. a., 20.566 (1)  
3 (hp), 25.50 (1) (d), 32.02 (1), 66.04 (2) (a) (intro.), 66.066 (1) (a), 66.066 (1) (c),  
4 66.067, 66.30 (1) (a), 71.26 (1) (bm), 71.26 (1m) (g), 71.36 (1m), 71.45 (1t) (g),  
5 77.705 (title), 77.71, 77.76 (3m), 77.76 (4), 103.49 (3) (ar), 109.09 (1), 111.322  
6 (2m) (c), 227.01 (13) (t), 779.14 (1m) (d) 2. b., 779.14 (1m) (d) 3. and 946.15; and  
7 *to create* 20.395 (1) (gv), 20.566 (1) (ge), 20.835 (4) (ge), 20.867 (5), 24.61 (2) (a)  
8 8., 25.17 (3) (b) 11., 66.04 (2) (a) 3q., 66.066 (5) (b), 71.05 (1) (c) 5., 71.10 (5e),  
9 77.54 (45), 77.706, 77.707 (2), 77.76 (3p), 85.62, 219.09 (1) (d), subchapter IV of  
10 chapter 229 [precedes 229.820] and 779.14 (4) of the statutes; **relating to:**  
11 **creating a local professional football stadium district; giving a local professional**  
12 **football stadium district the authority to issue bonds and granting income tax**  
13 **exemptions for interest income on bonds issued by the district; creating an**

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

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

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

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

1 which moneys are specifically appropriated by state law; and every corporation,  
2 institution, association or other organization which receives more than 50% of its  
3 annual budget from appropriations made by state law, including subgrantee or  
4 subcontractor recipients of such funds.

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

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

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

15 16.70 (14) "State" does not include a district created under subch. II ~~or~~ III or  
16 IV of ch. 229.

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

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

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

23 19.42 (13) (a) All positions to which individuals are regularly appointed by the  
24 governor, except the position of trustee of any private higher educational institution  
25 receiving state appropriations ~~and~~, the position of member of the district board of a

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

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

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

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

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

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

1 1999-00 2000-01

2 **20.395 Transportation, department of**

3 (1) AIDS

4 (gv) Transportation aids to local pro-  
5 fessional football stadium dis-  
6 tricts

SEG C -0- -0-

7 **20.566 Revenue, department of**

8 (1) COLLECTION OF TAXES

9 (ge) Administration of local profes-  
10 sional football stadium district  
11 taxes

PR A -0- -0-

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

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

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

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

22 **SECTION 10e.** 20.566 (1) (hp) of the statutes, as affected by 1999 Wisconsin Act  
23 9, is amended to read:

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

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

8           20.835 (4) (ge) *Local professional football stadium district taxes.* All moneys  
9 received from the taxes imposed under s. 77.706, for the purpose of distribution to  
10 the special districts that adopt a resolution imposing taxes under subch. V of ch. 77,  
11 and for the purpose of financing a local professional football stadium district, except  
12 that, of those tax revenues collected under subch. V of ch. 77, 1.5% shall be credited  
13 to the appropriation account under s. 20.566 (1) (ge).

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

15           20.867 (5) **SERVICES TO NONSTATE GOVERNMENTAL UNITS.** (g) *Financial consulting*  
16 *services.* All moneys received from local professional football stadium districts for  
17 financial consulting services provided under s. 18.03 (5s), to be used to provide those  
18 services.

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

20           24.61 (2) (a) 8. Bonds issued by a local professional football stadium district  
21 created under subch. IV of ch. 229.

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

23           25.17 (3) (b) 11. Bonds issued by a local professional football stadium district  
24 created under subch. IV of ch. 229.

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

3           25.50 (1) (d) "Local government" means any county, town, village, city, power  
4 district, sewerage district, drainage district, town sanitary district, public inland  
5 lake protection and rehabilitation district, local professional baseball park district  
6 created under subch. III of ch. 229, family care district under s. 46.2895, local  
7 professional football stadium district created under subch. IV of ch. 229, public  
8 library system, school district or technical college district in this state, any  
9 commission, committee, board or officer of any governmental subdivision of this  
10 state, any court of this state, other than the court of appeals or the supreme court,  
11 or any authority created under s. 231.02, 233.02 or 234.02.

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

13           32.02 (1) Any county, town, village, city, including villages and cities  
14 incorporated under general or special acts, school district, the department of health  
15 and family services, the department of corrections, the board of regents of the  
16 university of Wisconsin system, the building commission, a commission created by  
17 contract under s. 66.30, with the approval of the municipality in which condemnation  
18 is proposed, or any public board or commission, for any lawful purpose, but in the  
19 case of city and village boards or commissions approval of that action is required to  
20 be granted by the governing body. A mosquito control commission, created under s.  
21 59.70 (12), may not acquire property by condemnation. A local professional football  
22 stadium district board, created under subch. IV of ch. 229, may not acquire property  
23 by condemnation.

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

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

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

7           66.04 (2) (a) 3q. Bonds issued by a local professional football stadium district  
8           created under subch. IV of ch. 229.

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

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

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

22          66.066 (1) (c) “Revenue” means all moneys received from any source by a public  
23          utility and all rentals and fees and, in the case of a local professional baseball park  
24          district created under subch. III of ch. 229 includes tax revenues deposited into a  
25          special fund under s. 229.685 and payments made into a special debt service reserve

1 fund under s. 229.74 and, in the case of a local professional football stadium district  
2 created under subch. IV of ch. 229 includes tax revenues deposited into a special fund  
3 under s. 229.825 and payments made into a special debt service reserve fund under  
4 s. 229.830.

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

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

7 66.066 (5) (b) Revenue bonds issued by a local professional football stadium  
8 district created under subch. IV of ch. 229 are subject to the provisions in ss. 229.829  
9 to 229.834.

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

11 **66.067 Public works projects.** For financing purposes, garbage  
12 incinerators, toll bridges, swimming pools, tennis courts, parks, playgrounds, golf  
13 links, bathing beaches, bathhouses, street lighting, city halls, village halls, town  
14 halls, courthouses, jails, schools, cooperative educational service agencies, hospitals,  
15 homes for the aged or indigent, child care centers, as defined in s. 231.01 (3c),  
16 regional projects, waste collection and disposal operations, systems of sewerage,  
17 local professional baseball park facilities, local professional football stadium  
18 facilities and any and all other necessary public works projects undertaken by any  
19 municipality are public utilities within the meaning of s. 66.066.

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

22 66.30 (1) (a) In this section “municipality” means the state or any department  
23 or agency thereof, or any city, village, town, county, school district, public library  
24 system, public inland lake protection and rehabilitation district, sanitary district,  
25 farm drainage district, metropolitan sewerage district, sewer utility district, solid

1 waste management system created under s. 59.70 (2), local exposition district  
2 created under subch. II of ch. 229, local professional baseball park district created  
3 under subch. III of ch. 229, local professional football stadium district created under  
4 subch. IV of ch. 229, family care district under s. 46.2895, water utility district,  
5 mosquito control district, municipal electric company, county or city transit  
6 commission, commission created by contract under this section, taxation district or  
7 regional planning commission.

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

9 71.05 (1) (c) 5. A local professional football stadium district created under  
10 subch. IV of ch. 229.

11 SECTION 24m. 71.10 (5e) of the statutes is created to read:

12 71.10 (5e) LOCAL PROFESSIONAL FOOTBALL STADIUM DISTRICT DEBT SERVICE  
13 DONATION. (a) *Definitions*. In this subsection:

14 1. "Department" means the department of revenue.

15 2. "Football donation" means a designation made under this subsection, the net  
16 proceeds of which shall be deposited into the special fund under s. 229.825 to be used  
17 for debt service as described in s. 229.825 (2).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15           2.

16           4. From the moneys received from designations for football donations, an  
17 amount equal to the sum of administrative expenses, including data processing  
18 costs, certified under subd. 1. shall be deposited into the general fund and credited  
19 to the appropriation under s. 20.566 (1) (hp), and the net amount remaining that is  
20 certified under subd. 3. shall be deposited into the special fund created under s.  
21 229.825 and credited for debt service as described in s. 229.825 (2).

22           (i) *Amounts subject to refund.* Amounts designated for football donations under  
23 this subsection are not subject to refund to the taxpayer unless the taxpayer submits  
24 information to the satisfaction of the department within 18 months after the date on  
25 which taxes are due or the date on which the return is filed, whichever is later, that

1 the amount designated is clearly in error. Any refund granted by the department  
2 under this paragraph shall be deducted from the moneys received under this  
3 subsection in the fiscal year in which the refund is certified.

4 (j) *Sunset.* No football donation under this subsection may be made in any  
5 taxable year beginning on or after January 1 of the year in which the department  
6 receives the certification described in s. 229.825 (3) (a).

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

8 71.26 (1) (bm) *Certain local districts.* Income of a local exposition district  
9 created under subch. II of ch. 229 ~~or~~, a local professional baseball park district  
10 created under subch. III of ch. 229 or a local professional football stadium district  
11 created under subch. IV of ch. 229.

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

13 71.26 (1m) (g) Those issued under s. 66.066 by a local professional baseball  
14 park district or a local professional football stadium district.

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

16 71.36 (1m) A tax-option corporation may deduct from its net income all  
17 amounts included in the Wisconsin adjusted gross income of its shareholders, the  
18 capital gain deduction under s. 71.05 (6) (b) 9. and all amounts not taxable to  
19 nonresident shareholders under ss. 71.04 (1) and (4) to (9) and 71.362. For purposes  
20 of this subsection, interest on federal obligations, obligations issued under s. 66.066  
21 by a local professional baseball park district or a local professional football stadium  
22 district, obligations issued under ss. 66.40, 66.431 and 66.4325, obligations issued  
23 under s. 234.65 to fund an economic development loan to finance construction,  
24 renovation or development of property that would be exempt under s. 70.11 (36) and  
25 obligations issued under subch. II of ch. 229 is not included in shareholders' income.

1 The proportionate share of the net loss of a tax-option corporation shall be attributed  
2 and made available to shareholders on a Wisconsin basis but subject to the limitation  
3 and carry-over rules as prescribed by section 1366 (d) of the internal revenue code.  
4 Net operating losses of the corporation to the extent attributed or made available to  
5 a shareholder may not be used by the corporation for further tax benefit. For  
6 purposes of computing the Wisconsin adjusted gross income of shareholders,  
7 tax-option items shall be reported by the shareholders and those tax-option items,  
8 including capital gains and losses, shall retain the character they would have if  
9 attributed to the corporation, including their character as business income. In  
10 computing the tax liability of a shareholder, no credit against gross tax that would  
11 be available to the tax-option corporation if it were a nontax-option corporation may  
12 be claimed.

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

14 71.45 (1t) (g) Those issued under s. 66.066 by a local professional baseball park  
15 district or a local professional football stadium district.

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

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

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

2           **77.705 (title) Adoption by resolution; baseball park district.**

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

4           **77.706 Adoption by resolution; football stadium district.** A local  
5 professional football stadium district created under subch. IV of ch. 229, by  
6 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this  
7 subchapter at a rate of ~~not more than 0.5%~~ in 0.1% increments, of the gross receipts  
8 or sales price. Those taxes may be imposed only in their entirety. The imposition of  
9 the taxes under this section shall be effective on the first day of the first month that  
10 begins 30 days after the approval of the resolution by the electors in the district's  
11 jurisdiction under s. 229.824 (15). *the certification of*

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

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

14           **77.707 (2)** Retailers and the department of revenue may not collect a tax under  
15 s. 77.706 for any local professional football stadium district created under subch. IV  
16 of ch. 229 after the calendar quarter during which the local professional football  
17 stadium district board makes all of the certifications to the department of revenue  
18 under s. 229.825 (3), except that the department of revenue may collect from retailers  
19 taxes that accrued before that calendar quarter and fees, interest and penalties that  
20 relate to those taxes.

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

22           **77.71 Imposition of county and special district sales and use taxes.**  
23 Whenever a county sales and use tax ordinance is adopted under s. 77.70 or a special  
24 district resolution is adopted under s. 77.705 or 77.706, the following taxes are  
25 imposed:

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

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

21           (3) An excise tax is imposed upon a contractor engaged in construction  
22 activities within the county or special district, at the rate of 0.5% in the case of a  
23 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax  
24 of the sales price of tangible personal property that is used in constructing, altering,  
25 repairing or improving real property and that becomes a component part of real

1 property in that county or special district, ~~unless except that if~~ the contractor has  
2 paid the sales tax of a county in the case of a county tax or of a special district in the  
3 case of a special district tax in this state on that property, ~~and except that if the buyer~~  
4 ~~or~~ has paid a similar local sales tax in another state on a purchase of the same  
5 property, that tax shall be credited against the tax under this subsection.

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

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

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

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

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

20 77.76 (3p) From the appropriation under s. 20.835 (4) (ge) the department of  
21 revenue shall distribute 98.5% of the taxes reported for each local professional  
22 football stadium district that has imposed taxes under this subchapter, minus the  
23 district portion of the retailers’ discount, to the local professional football stadium  
24 district no later than the end of the 3rd month following the end of the calendar  
25 quarter in which such amounts were reported. At the time of distribution the

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

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

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

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

23 **85.62 Aid to local professional football stadium districts.** Subject to s.  
24 229.8245, the department may make aid payments from the appropriation under s.  
25 20.395 (1) (gv) to a local professional football stadium district created under subch.

1 IV of ch. 229 for the development, construction, reconstruction or improvement of  
2 bridges, highways, parking lots, garages, transportation facilities or other  
3 functionally related or auxiliary facilities or structures associated with a football  
4 stadium, as defined in s. 229.821 (6).

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

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

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

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

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

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

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

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

15 219.09 (1) (d) A local professional football stadium district created under  
16 subch. IV of ch. 229.

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

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

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

25 **CHAPTER 229**

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

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

5           (8) Subject to s. 229.8245, issue revenue bonds under s. 66.066, subject to ss.  
6           229.829 to 229.834, and enter into agreements related to the issuance of bonds,  
7           including liquidity and credit facilities, remarketing agreements, insurance policies,  
8           guaranty agreements, letter of credit or reimbursement agreements, indexing  
9           agreements, interest exchange agreements and currency exchange agreements.

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

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

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

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

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

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

## 1 SUBCHAPTER IV

## 2 LOCAL PROFESSIONAL

## 3 FOOTBALL STADIUM DISTRICTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2           (3) Maintain an office.

3           (4) In connection with football stadium facilities:

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

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

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

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

18           (e) Grant concessions.

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

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

1 (15) Impose, by the adoption of a resolution, the taxes under subch. V of ch. 77,  
 2 except that the taxes imposed by the resolution may not take effect until the  
 3 resolution is approved by a majority of the electors in the district's jurisdiction voting  
 4 on the resolution at a referendum, to be held <sup>at the first spring primary or</sup> ~~on a date specified by the county board,~~  
 5 <sup>September primary following by at least 45 days the date of adoption</sup>  
 6 ~~The board shall specify a date that is not earlier than 45 days nor later than 120 days~~  
 7 ~~after adoption of the resolution.~~ The referendum may be held at any spring or

8 ~~general election or any spring or September primary, or at a special election called~~  
 9 ~~by the county board for that purpose. The question submitted shall be "Shall a sales~~  
 10 ~~tax and a use tax be imposed at the rate of <sup>0.5</sup> % in ..... County for purposes related~~  
 11 ~~to football stadium facilities in the ..... Professional Football Stadium District?" The~~

12 clerk of the district shall publish the notices required under s. 10.06 (4) (c), (f) and  
 13 (i) for any referendum held under this subsection.) A district may not levy any taxes  
 14 that are not expressly authorized under subch. V of ch. 77. If a district board adopts  
 15 a resolution that imposes taxes and the resolution is approved by the electors, the  
 16 district shall deliver a certified copy of the resolution to the secretary of revenue at  
 17 least 30 days before its effective date. If a district board adopts a resolution that  
 18 imposes taxes and the resolution is not approved by the electors, the district is  
 19 dissolved.

- 19 (16) Accept gifts, loans and other aid.
- 20 (17) Administer the receipt of revenues, and oversee the payment of bonds
- 21 issued by the district.
- 22 (18) Adopt and alter an official seal.
- 23 (19) Subject to the limitation in this subsection, sell engraved tiles or bricks,
- 24 which may be placed in or around football stadium facilities. The net proceeds from
- 25 the sale of engraved tiles or bricks shall be used by the district to retire bonds issued

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1 for purposes related to football stadium facilities. No tiles or bricks may be sold  
2 under this subsection if the net proceeds from such sales would exceed the amount  
3 that would jeopardize the federal tax-exempt status of the bonds.

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(2)

**229.8245 Limitations on district, state actions.** The district may not issue

4 bonds under s. 229.824 (8), and the department of transportation may not make any  
5 payments under s. 85.62, unless all of the following apply:

6  
7 (a) The district has entered into a lease with a professional football team, as  
8 described in s. 229.823, under which the team agrees to be the principal tenant of the  
9 football stadium for a term of not less than 30 years.

10 (b) The district and a professional football team, as described in s. 229.823,  
11 enter into an agreement under which the team agrees to purchase any unsold tickets  
12 to a professional football game that is held at the home stadium in order to ensure  
13 that, if the game is televised, there will be a live television broadcast of the game  
14 within the district's jurisdiction.

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

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**229.825 Special fund tax revenues.** (1) The district board shall maintain

21 one special fund into which it deposits all of the revenue received from the  
22 department of revenue, that is derived from the taxes imposed under subch. V of ch.  
23 77 and from football donations, as defined in s. 71.10 (5e) (a) 2., and may use this  
24 revenue only for the purposes specified in sub. (2). The district may not deposit any  
25

22

1 other moneys into the special fund, except that the district shall credit all earnings  
2 on the revenues in the special fund to the special fund. The earnings on the revenues  
3 shall be used only for the purposes specified in sub. (2).

4 (2) The district shall first use the revenues in the special fund maintained  
5 under sub. (1) ~~for the purpose of any special debt service reserve fund under s.~~

6 ~~229.830 and~~ for the payment of current debt service on bonds issued by the district  
7 for purposes related to football stadium facilities. If the revenues in the special fund  
8 exceed the amount required ~~for any special debt service reserve fund under s.~~

9 ~~229.830 and~~ to pay current debt service on bonds issued by the district for purposes  
10 related to football stadium facilities, the district shall apply the excess revenues for  
11 the following purposes in the following order:

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

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

19 2. The year in which the district board determines that the balance of moneys  
20 in the reserve created ~~under paragraph (a)~~ *(b)* plus all projected earnings on the moneys, are  
21 sufficient to pay the costs specified under subd. 1.

22 (b) Beginning in the year that occurs immediately after the year in which the  
23 tax is first imposed under s. 77.706, an amount equal to not more than \$750,000 may  
24 be used to pay the district board's administration expenses. In the succeeding year,  
25 an amount equal to not more than \$500,000 may be used to pay the district board's

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TEXT  
no use

*at the 2nd question under s. 229.829 (15) is submitted and approved by the electors,*

*(b)*

more text to page 31  
(following other moved text) line 12  
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1 administration expenses. In the 2nd succeeding year, and each year thereafter, an  
2 amount equal to not more than \$200,000 may be used to pay the district board's  
3 administration expenses. The amount authorized to be expended under this  
4 paragraph may be expended annually until the earlier of the following:

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

7 2. The year in which the district board determines that the balance of moneys  
8 in the reserve created under par. (d) 2, <sup>or (e) 2., whichever is applicable,</sup> plus all projected earnings on the moneys, are  
9 sufficient to pay the costs specified under subd. 1.

10 ~~(d) The remainder may be used only for the following purposes:~~

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

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

17 retired <sup>or have been paid in accordance with the defeasance provisions</sup>  
18 <sup>of the bond resolution authorizing the issuance of the bonds</sup>

18 (3) The district board shall do all of the following:

19 (a) As soon as practicable after all bonds issued for purposes related to football  
20 stadium facilities and all bonds issued to fund or refund those bonds are retired, the  
21 district board shall make a certification to the department of revenue to that effect.

22 (b) As soon as practicable after fully funding the ~~reserve created~~ <sup>reserves specified</sup> under sub. (2)

23 (d) 2, <sup>d</sup> the district board shall make a certification to the department of revenue to  
24 that effect.

<sup>or (e) 2., whichever is applicable,</sup>

was 2 times

1           **229.826 Powers granted to a municipality or county.** In addition to any  
2 powers that it may otherwise have, a county or municipality located wholly or partly  
3 within a district's jurisdiction may do any of the following:

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

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

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

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

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

15           **229.827 Contracting.** <sup>(1) (b)</sup> Unless a district board determines that it is not  
16 feasible to do so, the district shall enter into a contract with a professional football  
17 team, as described in s. 229.823, or a related party, that requires the team or related  
18 party to acquire and construct football stadium facilities that are part of any facilities  
19 that are leased by the district to the team or to a related party, without regard to  
20 whether the football stadium facilities are financed by the district.

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

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1 team or to a related party unless the professional football team or related party  
2 agrees as follows:

3 (1) Not to permit any employe working on the football stadium facilities who  
4 would be entitled to receive the prevailing wage rate under s. 66.293 and who would  
5 not be required or permitted to work more than the prevailing hours of labor, if the  
6 football stadium facilities were a project of public works subject to s. 66.293, to be  
7 paid less than the prevailing wage rate or to be required or permitted to work more  
8 than the prevailing hours of labor, except as permitted under s. 66.293 (4) (a).

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

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

21 **229.828 Dissolution of a district.** Subject to providing for the payment of  
22 its bonds, including interest on the bonds, and the performance of its other  
23 contractual obligations, a district may be dissolved by the action of the district board.  
24 If a district board adopts a resolution that imposes taxes and the resolution is not  
25 approved by the electors, as described in s. 229.824 (15), the district is dissolved. If

1 the district is dissolved, the property of the district shall be transferred to the  
2 political subdivisions that compose the district's jurisdiction in such proportions as  
3 the secretary of administration determines fairly and reasonably represent the  
4 contributions of each political subdivision to the development or improvement of the  
5 football stadium facilities.

6 **229.829 Issuance and negotiability of bonds.** (1) NEGOTIABILITY. All bonds  
7 are negotiable for all purposes, notwithstanding their payment from a limited  
8 source.

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

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

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

- 20 (a) To pay issuance costs of the bonds.
- 21 (b) To pay any original issue discount.

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

24 **229.830 Special debt service reserve funds for moral obligation pledge.**

25 (1) DESIGNATION OF SPECIAL DEBT SERVICE RESERVE FUNDS. A district may designate one

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1 or more accounts in funds created under s. 66.066 (2) (e) as special debt service  
2 reserve funds, if, prior to each issuance of bonds to be secured by each special debt  
3 service reserve fund, the secretary of administration determines that all of the  
4 following conditions are met with respect to the bonds:

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

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

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

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

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

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

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

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

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

4           (c) *Limit on bonds issued backed by moral obligation pledge.* The principal  
5 amount of all bonds, other than refunding bonds, that would be secured by all special  
6 debt service reserve funds of the district will not exceed ~~\$100,000,000 at any one time~~  
7 *the amount of bonds, other than refunding bonds, that may be issued under S. 229.1329(4)* outstanding. In determining compliance with the limitation under this paragraph,

8 the secretary of administration need not include bonds that are secured by a special  
9 debt service reserve fund to the extent that proceeds of the bonds are for the following  
10 purposes:  
11           1. To pay ~~insurance~~ *issuance* costs of bonds secured by a special debt service reserve fund.  
12           2. To pay any original issue discount.

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

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

- 17           1. The refunding bonds are to be issued to fund, refund or advance refund bonds  
18 secured by a special debt service reserve fund.  
19           2. The refunding of bonds by the refunding bonds will not adversely affect the  
20 risk that the state will be called on to make a payment under sub. (7).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10           **SECTION 44. Initial applicability.**

11           (1) TAXATION. The treatment of sections 71.05 (1) (c) 5., 71.10 (5e), 71.26 (1) (bm)  
12           and (1m) (g), 71.36 (1m) and 71.45 (1t) (g) of the statutes first applies to taxable years  
13           beginning on January 1, 2000.

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

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





State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBa1973/1  
JTK:cmh:kjf

2

county board  
may also submit a

ASSEMBLY AMENDMENT,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 3,  
TO 1999 ASSEMBLY BILL 892

INS 29-8

that county. The text of  
the 2nd question  
shall be specified  
by the  
county  
board

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12

At the locations indicated, amend the substitute amendment as follows:

1. Page 29, line 8: delete the material beginning with "The question" and ending with "District?" on line 10 and substitute "Two questions shall appear on the

ballot. Approval of either or both questions constitutes approval of the resolution of ~~the district board~~ substantially as follows:

~~the district board~~ The first question shall be "Shall a sales tax and a use tax be imposed in ... County for the purpose of funding the principal and interest costs on

~~not more than \$ ... in borrowing by the ... Professional Football Stadium District for~~ purposes related to football stadium facilities

~~purposes related to football stadium facilities?"~~ The 2nd question shall be "Shall ~~available revenues from the 0.5% sales tax and use tax be imposed in ... County for the purpose of funding~~ <sup>substantially as follows:</sup> ~~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.~~

~~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.~~

~~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.~~

~~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.~~

~~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.~~

~~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.~~

(END OF INSERT)

no 9  
One or two

which shall ask whether

in  
sales  
tax  
relief  
purposes

3/22/00

Packers/City/County Accord  
Draft #1

INS  
29-11

PROPOSED REVISIONS  
TO  
ASSEMBLY BILL 892  
(LRB 4769/1)

1. Amend Section 25 (page 13, lines 15-22) to read as follows:

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. The imposition of the taxes under this subsection shall be effective on the first day of the month that begins 30 days after the approval of the taxes by the electors in the district's jurisdiction.

Notwithstanding

certification

2. Amend Section 34 to amend § 229.824(15) (at page 25, lines 18-25 and p. 26, lines 1-3) to read as follows:

(15) Impose, by the adoption of a resolution, the taxes under s. 77.706, except that the taxes imposed by the resolution may not take effect until the taxes are 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 to occur of the spring primary or September primary following by at least 30 days

10.06  
(4)(c)  
the

the adoption of the resolution. The type A notices under ~~ch. 110~~ relating to the referendum shall be valid and effectual even if given and published late as long as they are given and published prior to the election as early as practicable. ~~The question submitted shall be~~

s. 10.01 (2)(a)

substantially as follows: "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?" If a district board adopts a resolution that imposes taxes under this subsection and the taxes are 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.

3. Replace all of § 229.825 (at page 26 beginning at line 8) with the following:

229.825 Special fund tax revenues. (1) The district board shall maintain a special fund into which it shall deposit the revenue received from the department of revenue that is derived from the taxes imposed under subch. V of ch. 77.

(2) The tax revenues in the special fund under this section shall be applied in each year in the following order:

(a) to pay debt service falling due in such year on or in respect of bonds issued under this subchapter;

(END OF INSERT)

3/22/00  
Naming Rights  
Draft #1

FNS 30-4

**PROPOSED LEGISLATION  
REGARDING  
NAMING RIGHTS**

B

not

(1)

The name of <sup>a</sup> ~~the~~ 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. 229.828.

↑

(end of  
main)

1999-2000 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRBs0476/insrc  
RAC:.....

*is not approved by the electors*

*77.104 under s. 229.823 if the tax is imposed under the 2nd question*

**Insert 30-20:**

(3) The district may not use any of the revenue that is derived from the taxes imposed under subch. V of ch. 77 to pay direct expenses of a professional football team described in s. 229.823, including specifically any compensation paid to players and coaching staff of the professional football team.

**Insert 31-11:**

(a) In the first year and 2nd years after the year in which the 2nd question submitted under s. 229.84 (15) is approved by the electors, the district shall pay the county that is in the district's jurisdiction an amount equal to \$4,031,000. In the 3rd year after the year in which the 2nd question submitted under s. 229.84 (15) is approved by the electors, the district shall pay the county that is in the district's jurisdiction an amount equal to 20% of the revenues that is derived from taxes imposed by the district under subch. V of ch. 77.

*or in the 3rd year that occurs immediately after the year in which the tax is imposed*

**Insert 31-12:**

*no 91*  
*3rd*  
year after the year in which the 2nd question submitted under s. 229.84 (15) is approved by the electors

**Insert 32-9:**

(d) If the 2nd question submitted under s. 229.84 (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 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:

*Submitted and approved*

**Insert 33-20:**

INS 33-20

90

(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 reserve specified in s. 229.825 (2) (c).

**Insert 35-21:**

90

- (c) To make a deposit into a special debt service reserve fund.
- (d) To pay costs of credit enhancement.

**Insert 37-6:**

the amount of bonds, other than refunding bonds, that may be issued under s. 229.829 (4).

(END of insert)

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRBs0476/1dn  
MES/JTK/RC/JK.....

chlt

*No change*

Representative Gard:

There is a line of Wisconsin supreme court cases that holds that tax revenue must be spent at the level of government at which the tax is raised. See *State ex rel. Warren v. Nusbaum*, 59 Wis, 2d 391 at 421 (1973) and 77 Marquette Law Review 466-67 (1994). Proposed s. 229.825 (2), which provides for transfer of certain revenues raised by a professional football stadium district to the county in which the district is located, may be found to contravene this principle. However, since in this particular case the jurisdiction of the district is the same as the jurisdiction of the county, the courts may find that the principle is not offended.

*Per your instructions, we have drafted  
reproach in s. 229.825(2) after 229.829(1)  
(d) to refer to the cost of credit  
enhancement. We are uncertain of the  
meaning of this provision*

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