

1999 DRAFTING REQUEST

Senate Substitute Amendment (SSA-AB892)

Received: 03/29/2000

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: **Russell Decker (608) 266-2502**

By/Representing: **Ron Sklansky, Bob Conlin**

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

Drafter: **shoveme**

May Contact:

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

Subject: **Munis - miscellaneous
Counties
Bonding - municipal
Bonding - state
Tax - individual income
Tax - sales
State Government - miscellaneous
State Finance - miscellaneous
Transportation - miscellaneous
Employ Priv - prevailing wage**

Extra Copies: **Ron and Bob at Leg. Council;**

*E-mail to Barb Worcester
Ron Sklansky
and Bob Conlin*

Pre Topic:

No specific pre topic given

Topic:

Professional football stadium districts; bonding, income tax checkoff, license plates

Instructions:

See Attached. Use s0485/1 as the base, and modify according to attached instructions.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
		<i>cmh 3/29/00</i>	<i>3/31</i>	<i>3/31</i>			

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/1			hhagen 03/30/2000	_____	lrb_docadmin 03/30/2000	lrb_docadmin 03/30/2000	
/2	shoveme 03/30/2000		kfollet 03/30/2000	_____	lrb_docadmin 03/30/2000	lrb_docadmin 03/30/2000	
/3	champra 03/31/2000	chanaman 03/31/2000	jfrantze 03/31/2000	_____	lrb_docadmin 03/31/2000	lrb_docadmin 03/31/2000	

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		<i>chris 1/3 3/31</i>	<i>Jb/cl 3/31</i>	<i>Jb/cmh 3/31</i>			

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**KMG
Wlj**

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		1/2-3/30 KMG	1/2 3/30	1/2/1/2 1/2 3/30			

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/1			hhagen 03/30/2000	_____	lrb_docadmin 03/30/2000	lrb_docadmin 03/30/2000	

12 MES 3/30/00
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		<i>cmh h 3/29</i>	<i>llk 3/29</i>	<i>ck 3/30</i>			

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

/? shoveme

11 MES 3/29/00

FE Sent For:

<END>

RON & Bob instructions 3/28 8:20 pm ★

1) Dist Bd

★ 55A to
AB 892
★ ★ ★

3 my inty exec

3 my mayor

1 guy from Ashwaubenton

keep serve at pleasure

2) TAY checkoff is back in ^{all} tax [→] special fund

3) Referendum must be in July ~~2000~~²⁰⁰¹
date scheduled by Dist Bd - Dist ^{ref fail} ~~indissolved~~ if

4) Tax shall be imposed on 10/1/~~2000~~²⁰⁰¹

5) Bonding is \$50 mill except law.

Dist may issue an additional \$10 mil
if it certifies ^{to} the state auditor

^{finds} that: 1) the construction & removal of
boat/ stall/ facil will exceed \$308 mil.

2) The cause of the project exceeding
\$308 mill is because of extraordinary
circumstances beyond the control of
the Dist & the team

(p2) 3) The cause of the overrun is not
the result of any project enhancement

Idea: stick w/ the original K

you agreed to something, now stick to it

b) In schedule of how the B is played out...
in p. 229, 825 (2) (a) is the same

(2)(b) - maint fund - not \$23 mil
start at \$3.4 mil; + that part of the

all part
of AA4
for structure

maint fee that represents salaries
of ^{any} city employees increases 3% / year
all other increases are 2% / year

(2)(c) to (e) are the same

13) 7) Brick state \$:
2/3 → special fund
1/3 to the team

8) License plate \$: out of what's
distributed, 90% → special fund
10% → team

9) restore whatever was vetoed
in Act 9 relating to placement of

Board of
of
Commissioners
SWIB's money -- see attached

20.507 (1) (h) *Trust lands and investments— general program operations.* The amounts in the schedule for the general program operations of the board as provided under ss. 24.04, 24.09 (1) (bm), 24.53 and 24.62 (1). ~~Ninety percent of all~~ All amounts deducted from the gross receipts of the appropriate funds as provided under ss. 24.04, 24.09 (1) (bm), 24.53 and 24.62 (1) shall be credited to this appropriation account. Notwithstanding s. 20.001 (3) (a), the unencumbered balance at the end of each fiscal year shall be transferred to the trust funds, as defined under s. 24.60 (5). The amount transferred to each trust fund, as defined under s. 24.60 (5), shall bear the same proportion to the total amount transferred to the trust funds that the gross receipts of that trust fund bears to the total gross receipts credited to this appropriation account during that fiscal year.

SECTION 589m. 20.510 (1) (ka) of the statutes is repealed.

SECTION 590. 20.512 (1) (k) of the statutes is created to read:

20.512 (1) (k) *Funds received from other state agencies.* All moneys received from other state agencies for the purpose of providing employment services and materials to state agencies.

SECTION 590m. 20.512 (1) (kb) of the statutes is repealed.

SECTION 591b. 20.515 (1) (ka) of the statutes is repealed.

SECTION 591d. 20.515 (1) (v) of the statutes is created to read:

20.515 (1) (v) *Provision of benefits.* Biennially, the amounts in the schedule for providing benefits under the Wisconsin retirement system.

SECTION 591e. 20.515 (1) (v) of the statutes, as created by 1999 Wisconsin Act (this act), is repealed.

SECTION 591gb. 20.515 (2) (title) of the statutes is created to read:

20.515 (2) (title) PRIVATE EMPLOYER HEALTH CARE COVERAGE PROGRAM.

SECTION 591gd. 20.515 (2) (title) of the statutes, as created by 1999 Wisconsin Act (this act), section 591gb, is repealed.

SECTION 591gm. 20.515 (2) (a) of the statutes is created to read:

20.515 (2) (a) *Private employer health care coverage program; operating costs.* Biennially, the amounts in the schedule for the operating costs relating to the private employer health care coverage program under subch. X of ch. 40.

SECTION 591go. 20.515 (2) (a) of the statutes, as created by 1999 Wisconsin Act (this act), section 591gm, is repealed.

SECTION 591gt. 20.515 (2) (b) of the statutes is created to read:

20.515 (2) (b) *Grant for program administrator's costs.* Biennially, the amounts in the schedule for the

grant under 1999 Wisconsin Act (this act), section 22 (3).

SECTION 591gv. 20.515 (2) (b) of the statutes, as created by 1999 Wisconsin Act (this act), section 591gt, is repealed.

SECTION 591gx. 20.515 (2) (g) of the statutes is created to read:

20.515 (2) (g) *Private employer health care coverage plan.* All moneys received under subch. X of ch. 40 from employers who elect to participate in the private employer health care coverage program under subch. X of ch. 40, for the costs of designing, marketing and contracting for or providing administrative services for the program.

SECTION 591gy. 20.515 (2) (g) of the statutes, as created by 1999 Wisconsin Act (this act), section 591gx, is repealed.

SECTION 591r. 20.521 (1) (ka) of the statutes is repealed.

SECTION 592. 20.525 (1) (i) of the statutes is amended to read:

20.525 (1) (i) *Gifts and grants.* All moneys received from gifts, grants, and bequests and devises for the advocacy activities under s. 14.19, to carry out the purposes for which made and received.

SECTION 592m. 20.525 (1) (ka) of the statutes is repealed.

SECTION 593. 20.525 (1) (kb) of the statutes is created to read:

20.525 (1) (kb) *Assistance from department of development.* All moneys received from the department of development pursuant to any arrangement under s. 14.18 to assist the governor in providing temporary assistance for needy families under 42 USC 601 et. seq.

SECTION 593ac. 20.525 (1) (kb) of the statutes, as created by 1999 Wisconsin Act (this act), is repealed.

SECTION 593d. 20.525 (1) (kf) of the statutes is created to read:

20.525 (1) (kf) *Literacy improvement aids, program revenues.* The amounts in the schedule for the governor to provide grants for literacy improvement under s. 14.20. All moneys transferred from the appropriation account under s. 20.445 (3) (mc) for this purpose shall be credited to this appropriation account.

SECTION 593e. 20.536 (1) (k) of the statutes is repealed and recreated to read:

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

~~SECTION 593f. 20.536 (1) (ka) of the statutes is amended to read:~~

~~20.536 (1) (ka) *General program operations; environmental improvement fund.* All moneys received for providing services to the department of administration or~~

Vetoed
In Part

Vetoed
In Part

2. By the department using the expedited service.

SECTION 681. 23.33 (2) (o) of the statutes is created to read:

23.33 (2) (o) *Renewals; remittal of fees.* An agent appointed under par. (m) shall remit to the department \$2 of each \$3 fee collected under par. (n). Any fees remitted to or collected by the department under par. (L) or (n) shall be credited to the appropriation account under s. 20.370 (9) (hu).

SECTION 681g. 23.33 (4) (c) (title) of the statutes is amended to read:

23.33 (4) (c) (title) *Exceptions; municipal, state and utility operations; races and derbies; land surveying operations.*

SECTION 681h. 23.33 (4) (c) 1m. of the statutes is created to read:

23.33 (4) (c) 1m. Paragraphs (a) and (b) do not apply to the operator of an all-terrain vehicle who is engaged in land surveying operations, if safety does not require strict adherence to the restrictions under pars. (a) and (b).

SECTION 682. 23.33 (5) (d) of the statutes is amended to read:

23.33 (5) (d) *Safety certification program established.* The department shall establish or supervise the establishment of programs a program of instruction on all-terrain vehicle laws, including the intoxicated operation of an all-terrain vehicle law, regulations, safety and related subjects. The department may charge or authorize shall establish by rule an instruction fee for this program. An instructor conducting the program of instruction under this paragraph shall collect the fee from each person who receives instruction. The department may determine the portion of this fee, which may not exceed 50%, that the instructor may retain to defray expenses incurred by the instructor in conducting the program. The instructor shall remit the remainder of the fee or, if nothing is retained, the entire fee to the department.

Vetoed
In Part

SECTION 684g. 23.43 of the statutes is created to read:
23.43 *Watershed management center.* From the appropriation under s. 20.370 (4) (aq), the department shall annually provide to the board of regents of the University of Wisconsin System \$150,000 to establish and operate the watershed management center under s. 36.25 (29g).

Vetoed
In Part

SECTION 684m. 23.47 of the statutes is created to read:
23.47 *Payments for department of tourism programs and activities.* The department of natural resources may not expend any moneys appropriated to the department of natural resources under s. 20.370 to pay, in whole or in part, for a program operated, or an activity conducted, by the department of tourism.

SECTION 685. 23.50 (1) of the statutes is amended to read:

23.50 (1) The procedure in ss. 23.50 to 23.85 applies to all actions in circuit court to recover forfeitures, pen-

alty assessments, jail assessments, applicable weapons assessments, applicable environmental assessments, applicable wild animal protection assessments, applicable natural resources assessments, applicable fishing shelter removal assessments, applicable snowmobile registration restitution payments and applicable natural resources restitution payments for violations of ss. 77.09, 134.60, 167.10 (3), 167.31 (2), 281.48 (2) to (5), 283.33, 285.57 (2), 285.59 (2), (3) (c) and (4), 287.07, 287.08, 287.81 and 299.64 (2), subch. VI of ch. 77, this chapter and chs. 26 to 31 and of ch. 350, and any administrative rules promulgated thereunder, violations specified under s. 285.86, violations of rules of the Kickapoo reserve management board under s. 41.41 (7) (k) or violations of local ordinances enacted by any local authority in accordance with s. 23.33 (11) (am) or 30.77.

SECTION 686. 23.51 (6) of the statutes is amended to read:

23.51 (6) "Penalty assessment" means the penalty assessment imposed by s. ~~165.87~~ 757.05.

SECTION 687. 23.65 (1) of the statutes is amended to read:

23.65 (1) When it appears to the district attorney that a violation of s. 134.60, 281.48 (2) to (5), 283.33, 285.57 (2), 285.59 (2), (3) (c) and (4), 287.07, 287.08, 287.81 or 299.64 (2), this chapter or ch. 26, 27, 28, 29, 30, 31 or 350, or any administrative rule promulgated pursuant thereto, or a violation specified under s. 285.86 has been committed the district attorney may proceed by complaint and summons.

SECTION 688. 23.65 (3) of the statutes is amended to read:

23.65 (3) If a district attorney refuses or is unavailable to issue a complaint, a circuit judge, after conducting a hearing, may permit the filing of a complaint if he or she finds there is probable cause to believe that the person charged has committed a violation of s. 287.07, 287.08 or 287.81, this chapter or ch. 26, 27, 28, 29, 30, 31 or 350 or a violation specified under s. 285.86. The district attorney shall be informed of the hearing and may attend.

SECTION 689. 24.04 (2) of the statutes is amended to read:

24.04 (2) *DISBURSEMENTS.* All expenses necessarily incurred in caring for and selling public lands shall be deducted from the gross receipts of the fund to which the proceeds of the sale of the land will be added. Expenses necessarily incurred in caring for public lands may include expenses for reforestation, erosion and insect control, submerged log monitoring, surveys, appraisals, soil surveys and soil mapping activities and other land management practices that serve to protect or enhance the interests of the beneficiaries of the trust funds.

SECTION 689b. 24.61 (2) (a) (title) of the statutes is amended to read:

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

Vetoed
In Part

Vetoed
In Part

~~SECTION 689d. 24.61 (2) (a) 3 of the statutes is amended to read:~~

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

~~SECTION 689fb. 24.61 (2) (b) of the statutes is amended to read:~~

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

~~SECTION 689j. 24.61 (2) (c) of the statutes is created to read:~~

~~24.61 (2) (c) Delegation of investment authority to investment board. The board may delegate to the investment board the authority to invest part or all of the moneys belonging to the trust funds. If the board delegates the authority, the investment board may invest the moneys belonging to the trust funds in any manner authorized for the investment of any funds specified in s. 25.17 (1).~~

~~SECTION 689L. 24.62 (1) of the statutes is amended to read:~~

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

SECTION 690. 24.63 (4) of the statutes is amended to read:

24.63 (4) REPAYMENT BEFORE DUE DATE PERMITTED. Any borrower after March 15 and prior to August 1 of any year may repay one or more instalments of a state trust fund loan in advance of the due date, and all interest upon such advance payment shall thereupon terminate. The board may charge a borrower who repays one or more instalments of a loan a fee to cover any administrative costs incurred by the board in originating and servicing the loan.

SECTION 691. 24.64 of the statutes is created to read:

24.64 Reimbursements for certain administrative services. The board shall reimburse the department of administration, from the appropriation account under s. 20.507 (1) (h), for the costs of administrative services provided by the department of administration and other state agencies to the board.

SECTION 694b. 24.78 of the statutes is amended to read:

24.78 Distribution of the common school fund income. Under article X, section 5, of the constitution the common school fund income shall be distributed to the school districts among the several towns, villages and cities of the state for the support of common schools therein, as provided in ss. 44.72 (2) (a) and s. 43.70.

SECTION 694c. 25.156 (2) of the statutes is amended to read:

25.156 (2) The investment board shall employ an executive director, who shall serve outside the classified service. The executive director shall be qualified by training and prior experience to manage, administer and direct the investment of funds. The investment board shall fix the compensation of the executive director, and may award bonus compensation as authorized under sub. (6).

Vetoed
In Part

SECTION 694g. 25.156 (6) of the statutes is repealed.

SECTION 694n. 25.156 (7) of the statutes is repealed.

SECTION 694r. 25.16 (7) of the statutes is amended to read:

25.16 (7) The executive director shall fix the compensation of all employees appointed by the executive director, subject to restrictions set forth in the compensation plan under s. 230.12 or any applicable collective bargaining agreement in the case of employees in the classified service, but the investment board may provide for bonus compensation to employees in the unclassified service as authorized under s. 25.156 (6).

Vetoed
In Part

SECTION 694s. 25.16 (8) of the statutes is created to read:

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

Vetoed
In Part

SECTION 694w. 25.165 (1) of the statutes is amended to read:

25.165 (1) There is created in the investment board an internal audit subunit, under the supervision of the internal auditor. The internal auditor shall report directly to the board and, subject to authorization under s. 16.505, shall appoint all employees necessary to carry out the duties of the internal auditor. The internal auditor shall appoint all employees outside the classified service, except blue collar and clerical employees. The internal auditor shall fix the compensation of all employees appointed by the internal auditor, subject to restrictions set forth in the compensation plan under s. 230.12 or any applicable collective bargaining agreement in the case of employees in the classified service, but the investment board may provide for bonus compensation to employees in the unclassified service as authorized under s. 25.156 (6).

Vetoed
In Part

SECTION 695b. 25.17 (1) (ah) of the statutes is created to read:

Vetoed
In Part

Vetoed In Part ~~25.17 (1) (ah) Agricultural college fund (s. 24.82) but subject to the terms of delegation under s. 24.61 (2) (c).~~

SECTION 695g. 25.17 (1) (ai) of the statutes is created to read:

25.17 (1) (ai) Air quality improvement fund (s. 25.97);

Vetoed In Part ~~SECTION 695m. 25.17 (1) (ax) of the statutes is created to read:~~

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

SECTION 697d. 25.17 (1) (gf) of the statutes is created to read:

25.17 (1) (gf) Health insurance risk-sharing plan fund (s. 25.55);

SECTION 697m. 25.17 (1) (i) of the statutes is amended to read:

25.17 (1) (i) Information-technology-investment VendorNet fund (s. 25.61);

SECTION 698. 25.17 (1) (ka) of the statutes is created to read:

25.17 (1) (ka) Natural resources land endowment fund (s. 25.293);

Vetoed In Part ~~SECTION 698c. 25.17 (1) (kd) of the statutes is created to read:~~

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

SECTION 698m. 25.17 (1) (tc) of the statutes is created to read:

25.17 (1) (tc) Tobacco control fund (s. 25.66);

Vetoed In Part ~~SECTION 699g. 25.17 (1) (xLm) of the statutes is created to read:~~

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

SECTION 699m. 25.17 (1) (xm) of the statutes is created to read:

25.17 (1) (xm) Utility public benefits fund (s. 25.96);

Vetoed In Part ~~SECTION 699s. 25.17 (1) (zm) of the statutes is amended to read:~~

~~25.17 (1) (zm) All other funds of the state or of any state department or institution, except funds which under article X of the constitution are controlled and invested by the board of commissioners of public lands, funds which are required by specific provision of law to be controlled and invested by any other authority, and moneys in the university University of Wisconsin trust funds, and in the trust funds of the state universities.~~

SECTION 701m. 25.186 of the statutes is created to read:

25.186 Broker-dealers located in this state. (1) In this section:

(a) "Broker-dealer" has the meaning given in s. 551.02 (3).

(b) "Securities trading brokerage commission" means any commission or fee paid on or for a brokered

security transaction, a purchase of a security or any other kind of trade of a security.

(c) "Security" has the meaning given in s. 551.02 (13).

(2) (a) Of the total funds that are expended by the board for securities trading brokerage commissions in any fiscal year, the board shall pay at least 5% of the total funds in securities trading brokerage commissions to broker-dealers that are licensed under s. 551.31, that are headquartered in this state and whose principal business operations are located in this state.

(b) For the purpose of satisfying the requirement under par. (a), the board may not include any securities trading brokerage commissions paid to minority financial advisers and minority investment firms under s. 25.185.

(3) Annually, no later than September 30, the board shall submit a report to the department of administration documenting the amount of moneys expended in the preceding fiscal year by the board for securities trading brokerage commissions and the amount of moneys paid in the preceding fiscal year for securities trading brokerage commissions to broker-dealers under sub. (2) (a).

SECTION 701p. 25.187 of the statutes is created to read:

25.187 Operating expenditures. (1) In this section, "operating expenditures" include all costs and expenses incurred by the investment board for the purpose of operating the board and managing the assets of each fund for which the board has management responsibility, but does not include costs or expenses incurred under s. 25.18 (1) (a), (c), (f) or (m) or (2) (d) or (e) or 40.04 (3) (intro.).

(2) (a) Subject to pars. (b) and (c), on July 1 and January 1 of each year, the investment board shall estimate the amounts required for its operating expenditures for the next 6-month period and shall assess each fund for which the board has management responsibility for its share of the estimated operating expenditures in an equitable manner. The board shall pay the assessment from the current income of each fund, unless an appropriation is made for payment of the assessment, in which case the assessment shall be paid from that appropriation account.

(b) If the estimate of the amounts required for the board's operating expenditures for a 6-month period differs from its actual operating expenditures, the board shall adjust the estimate of the amounts required for its operating expenditures for the next 6-month period to reflect the difference between its estimated operating expenditures and actual operating expenditures for the prior 6-month period.

(c) 1. Except as provided in subd. 2., the total amount that the board may assess the funds for which the board has management responsibility for any fiscal year may not exceed the greater of \$17,720,500 or 0.0275% of the

total market value of the assets of the funds on April 30 of the preceding fiscal year.

2. In addition to the amount assessed under subd. 1., the board may assess the funds for which the board has management responsibility for any fiscal year up to an additional 0.0025% of the total market value of the assets of the funds on April 30 of the preceding fiscal year if the board notifies the joint committee on finance in writing of the proposed assessment. If the cochairpersons of the committee do not notify the board that the committee has scheduled a meeting for the purpose of reviewing the proposed assessment within 14 working days after the date of the board's notification, the board may make the assessment. If, within 14 working days after the date of the board's notification, the cochairpersons of the committee notify the board that the committee has scheduled a meeting for the purpose of reviewing the proposed assessment, the board may make the assessment only upon approval of the committee.

3. For the purposes of this paragraph, the board shall do all of the following:

a. Determine the total market value of the assets of the funds according to the methodology used to determine the market value of the fixed retirement investment trust under s. 25.17 (14).

b. Annually, certify to the department of administration and to the joint committee on finance the total market value of the assets of the funds on April 30 no later than June 15.

(3) The investment board shall transmit a notice of each assessment to each fund at the time that the assessment is made, and shall transmit a statement of the board's actual expenditures for management of each fund at the close of each fiscal year both to the state agency having primary responsibility for expenditure of principal or earnings of the fund and to the department of administration or, if there is no state agency, only to the department of administration.

SECTION 702. 25.29 (1) (a) of the statutes is amended to read:

25.29 (1) (a) Except as provided in s. ss. 25.293 and 25.295, all moneys accruing to the state for or in behalf of the department under chs. 26, 27, 28, 29 and 350, subchs. I and VI of ch. 77 and ss. 23.09 to 23.31, 23.325 to 23.42, 23.50 to 23.99, 30.50 to 30.55, 70.58 and 71.10 (5) and 71.30 (10), including grants received from the federal government or any of its agencies except as otherwise provided by law.

SECTION 702g. 25.29 (3m) of the statutes is created to read:

25.29 (3m) (a) The total amount that the department may expend for a given fiscal year from the fish and wildlife account of the conservation fund for administrative costs may not exceed 16% of the expenditures from that account for that fiscal year.

(b) For purposes of par. (a), administrative costs consist of the costs incurred in the administration of the department and its divisions and ~~in~~ in providing support services for the department ~~and in the issuance of licenses and other approvals by the department.~~ **Vetoed In Part**

SECTION 702m. 25.29 (7) (intro.) of the statutes is amended to read:

25.29 (7) (intro.) All of the proceeds of the tax which is levied under s. 70.58, and all moneys paid into the state treasury as the counties' share of compensation of emergency fire wardens under s. 26.14 shall be used for acquiring, preserving and developing the forests of the state, including the acquisition of lands owned by counties by virtue of any tax deed and of other lands suitable for state forests, and for the development of lands so acquired and the conduct of forestry thereon, including the growing and planting of trees; for forest and marsh fire prevention and control; for grants to forestry cooperatives under s. 36.56; for compensation of emergency fire wardens; for maintenance, permanent property and forestry improvements; for other forestry purposes authorized by law and for the payment of aid for forests as authorized in s. 28.11 and subchs. I and VI of ch. 77.

SECTION 703. 25.293 of the statutes is created to read:

25.293 Natural resources land endowment fund. There is established a separate nonlapsible trust fund designated as the natural resources land endowment fund, to consist of:

(1) All gifts, grants or bequests made to the natural resources land endowment fund. The department of natural resources may convert any noncash gift, grant or bequest into cash for deposit into the fund.

(2) All interest and other income generated from these gifts, grants and bequests.

SECTION 704. 25.40 (1) (a) 18. of the statutes is created to read:

25.40 (1) (a) 18. Moneys received under s. 85.12 that are deposited in the general fund and credited to the appropriation account under s. 20.395 (5) (dk) or (dL).

SECTION 704mh. 25.40 (1) (fm) of the statutes is created to read:

25.40 (1) (fm) All moneys received as fees under s. 101.9208 (1), except fees received under s. 101.9208 (1) (b).

SECTION 704pd. 25.40 (2) (b) 19g. of the statutes is created to read:

25.40 (2) (b) 19g. Section 20.143 (3) (sa).

SECTION 706q. 25.43 (1) (h) of the statutes is amended to read:

25.43 (1) (h) The fees imposed under ss. 281.58 (9) (d), 281.595 (11m) and 281.60 (11m).

SECTION 706s. 25.43 (2) (c) of the statutes is amended to read:

25.43 (2) (c) The department of administration may establish and change accounts in the environmental

**Vetoed
In Part**



State of Wisconsin
1999 - 2000 LEGISLATURE

50523/1
LRBs04851

MS/JTK/RC/JK/GM/PEN:cmh/kmg:kjf

RMN/A

SENATE SUBSTITUTE AMENDMENT,
ASSEMBLY
TO 1999 ~~SENATE~~ BILL 498

892

WANTED
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replen

1 AN ACT to renumber 66.066 (5) and 77.707; to renumber and amend 70.11
2 (36); to amend 13.94 (4) (a) 1., 13.94 (10), 16.70 (14), 18.03 (5s), 19.32 (1), 19.32
3 (2), 19.59 (1) (a), 19.59 (1) (g) 1. a., 25.50 (1) (d), 32.02 (1), 66.04 (2) (a) (intro.),
4 66.066 (1) (a), 66.066 (1) (c), 66.067, 66.293 (1) (d), 66.293 (1) (g), 66.293 (3) (am),
5 66.293 (6), 66.30 (1) (a), 71.26 (1) (bm), 71.26 (1m) (g), 71.36 (1m), 71.45 (1t) (g),
6 77.705 (title), 77.71, 77.76 (3m), 77.76 (4), 341.14 (6r) (b) 1., 341.14 (6r) (b) 3.,
7 341.14 (6r) (e), 341.14 (6r) (fm) 7., 779.14 (1m) (d) 2. b. and 779.14 (1m) (d) 3.;
8 to repeal and recreate 341.14 (6r) (c); and to create 20.395 (1) (ig), 20.395 (5)
9 (cL), 20.566 (1) (ge), 20.835 (4) (ge), 20.867 (5), 24.61 (2) (a) 8., 25.17 (3) (b) 11.,
10 25.40 (1) (a) 20., 66.04 (2) (a) 3q., 66.066 (5) (b), 70.11 (36) (b), 71.05 (1) (c) 5.,
11 77.54 (45), 77.706, 77.707 (2), 77.76 (3p), 85.605, 219.09 (1) (d), subchapter IV
12 of chapter 229 [precedes 229.820], 341.14 (6r) (b) 8., 341.14 (6r) (f) 55., 341.14
13 (6r) (h) and 779.14 (4) of the statutes; relating to: creating a local professional

creating an individual income tax checkoff for debt service payments for bonds related to a local professional football stadium district;

the investment authority of the board of commissioners of public lands and the investment board

1 football stadium district; giving a local professional football stadium district
 2 the authority to issue bonds and granting income tax exemptions for interest
 3 income on bonds issued by the district; creating goals for the participation of
 4 minority and women's business in contracts related to the construction or
 5 renovation of football stadium facilities; making a state moral obligation pledge
 6 with respect to bonds issued by a local professional football stadium district;
 7 giving a local professional football stadium district the authority to impose a
 8 sales tax and a use tax; creating an income and franchise tax exemption for a
 9 local professional football stadium district; the property tax exemption for a
 10 professional football stadium; application of the prevailing wage law and the
 11 open records law to contracts for the construction or renovation of football
 12 stadium facilities entered into by a professional football team or a related party;
 13 special distinguishing registration plates associated with certain professional
 14 football teams; payments to local professional football stadium districts for
 15 construction or renovation of a home stadium to be used by a professional
 16 football team; the sale of engraved tiles or bricks sold by a professional football
 17 team; and making appropriations.

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

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

20 13.94 (4) (a) 1. Every state department, board, examining board, affiliated
21 credentialing board, commission, independent agency, council or office in the
22 executive branch of state government; all bodies created by the legislature in the
23 legislative or judicial branch of state government; any public body corporate and

1 politic created by the legislature including specifically a professional baseball park
2 district, a local professional football stadium district and a family care district
3 created under s. 46.2895; every Wisconsin works agency under subch. III of ch. 49;
4 every provider of medical assistance under subch. IV of ch. 49; technical college
5 district boards; development zones designated under s. 560.71; every county
6 department under s. 51.42 or 51.437; every nonprofit corporation or cooperative to
7 which moneys are specifically appropriated by state law; and every corporation,
8 institution, association or other organization which receives more than 50% of its
9 annual budget from appropriations made by state law, including subgrantee or
10 subcontractor recipients of such funds.

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

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

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

21 16.70 (14) "State" does not include a district created under subch. II ~~or~~ III or
22 IV of ch. 229.

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

24 18.03 (5s) Upon the request of a local professional baseball park district
25 created under subch. III of ch. 229 or a local professional football stadium district

1 created under subch. IV of ch. 229, the commission may serve as financial consultant
2 to assist and coordinate the issuance of the bonds of a district.

3 **SECTION 5.** 19.32 (1) of the statutes, as affected by 1999 Wisconsin Act 9, is
4 amended to read:

5 19.32 (1) "Authority" means any of the following having custody of a record: a
6 state or local office, elected official, agency, board, commission, committee, council,
7 department or public body corporate and politic created by constitution, law,
8 ordinance, rule or order; a governmental or quasi-governmental corporation except
9 for the Bradley center sports and entertainment corporation; a local exposition
10 district under subch. II of ch. 229; a family care district under s. 46.2895; any court
11 of law; the assembly or senate; a nonprofit corporation which receives more than 50%
12 of its funds from a county or a municipality, as defined in s. 59.001 (3), and which
13 provides services related to public health or safety to the county or municipality; a
14 nonprofit corporation operating the Olympic ice training center under s. 42.11 (3);
15 a professional football team, as described in s. 229.823, or a related party, as defined
16 in s. 229.821 (12); or a formally constituted subunit of any of the foregoing.

17 **SECTION 6.** 19.32 (2) of the statutes is amended to read:

18 19.32 (2) "Record" means any material on which written, drawn, printed,
19 spoken, visual or electromagnetic information is recorded or preserved, regardless
20 of physical form or characteristics, which has been created or is being kept by an
21 authority. "Record" includes, but is not limited to, handwritten, typed or printed
22 pages, maps, charts, photographs, films, recordings, tapes (including computer
23 tapes), computer printouts and optical disks. "Record" does not include drafts, notes,
24 preliminary computations and like materials prepared for the originator's personal
25 use or prepared by the originator in the name of a person for whom the originator is

1 working; materials which are purely the personal property of the custodian and have
2 no relation to his or her office; materials to which access is limited by copyright,
3 patent or bequest; information maintained by a professional football team, as
4 described in s. 229.823, or a related party, as defined in s. 229.821 (12), that does not
5 relate to a contract entered into by the professional football team or related party for
6 the construction or renovation of football stadium facilities, as defined in s. 229.821
7 (7), which is financed in whole or in part by the proceeds of bonds issued under s.
8 229.824 (8); and published materials in the possession of an authority other than a
9 public library which are available for sale, or which are available for inspection at
10 a public library.

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

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

22 **SECTION 8.** 19.59 (1) (g) 1. a. of the statutes is amended to read:

23 19.59 (1) (g) 1. a. "District" means a local professional baseball park district
24 created under subch. III of ch. 229 or a local professional football stadium district
25 created under subch. IV of ch. 229.

1 SECTION 9. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert
2 the following amounts for the purposes indicated:

3 1999-00 2000-01

4 20.566 Revenue, department of

5 (1) COLLECTION OF TAXES

6 (ge) Administration of local profes-
7 sional football stadium district
8 taxes

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9 SECTION 10. 20.395 (1) (ig) of the statutes is created to read:

10 20.395 (1) (ig) Professional football stadium development, state funds. The
11 amounts received under s. 341.14 (6r) (b) 8. b., for the purposes of making payments
12 to professional football stadium districts ~~under s. 85.605.~~ ^{team support and}
~~and professional football teams~~

13 SECTION 11. 20.395 (5) (cL) of the statutes is created to read:

14 20.395 (5) (cL) Licensing fees, state funds. From the general fund, all moneys
15 received under s. 341.14 (6r) (b) 8. a. for the purpose of making payments of licensing
16 fees under s. 341.14 (6r) (h).

17 SECTION 12. 20.566 (1) (ge) of the statutes is created to read:

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

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

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

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

8 20.867 (5) SERVICES TO NONSTATE GOVERNMENTAL UNITS. (g) *Financial consulting*
9 *services*. All moneys received from local professional football stadium districts for
10 financial consulting services provided under s. 18.03 (5s), to be used to provide those
11 services.

12 **SECTION 15.** 24.61 (2) (a) 8. of the statutes is created to read:

13 24.61 (2) (a) 8. Bonds issued by a local professional football stadium district
14 created under subch. IV of ch. 229.

15 **SECTION 16.** 25.17 (3) (b) 11. of the statutes is created to read:

16 25.17 (3) (b) 11. Bonds issued by a local professional football stadium district
17 created under subch. IV of ch. 229.

18 **SECTION 17.** 25.40 (1) (a) 20. of the statutes is created to read:

19 25.40 (1) (a) 20. Moneys received under s. 341.14 (6r) (b) 8. that are deposited
20 into the general fund and credited to the appropriation account under s. 20.395 (5)
21 (cL).

22 **SECTION 18.** 25.50 (1) (d) of the statutes, as affected by 1999 Wisconsin Act 9,
23 is amended to read:

24 25.50 (1) (d) "Local government" means any county, town, village, city, power
25 district, sewerage district, drainage district, town sanitary district, public inland

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1 lake protection and rehabilitation district, local professional baseball park district
2 created under subch. III of ch. 229, family care district under s. 46.2895, local
3 professional football stadium district created under subch. IV of ch. 229, public
4 library system, school district or technical college district in this state, any
5 commission, committee, board or officer of any governmental subdivision of this
6 state, any court of this state, other than the court of appeals or the supreme court,
7 or any authority created under s. 231.02, 233.02 or 234.02.

8 **SECTION 19.** 32.02 (1) of the statutes is amended to read:

9 32.02 (1) Any county, town, village, city, including villages and cities
10 incorporated under general or special acts, school district, the department of health
11 and family services, the department of corrections, the board of regents of the
12 university of Wisconsin system, the building commission, a commission created by
13 contract under s. 66.30, with the approval of the municipality in which condemnation
14 is proposed, or any public board or commission, for any lawful purpose, but in the
15 case of city and village boards or commissions approval of that action is required to
16 be granted by the governing body. A mosquito control commission, created under s.
17 59.70 (12), and a local professional football stadium district board, created under
18 subch. IV of ch. 229, may not acquire property by condemnation.

19 **SECTION 20.** 66.04 (2) (a) (intro.) of the statutes is amended to read:

20 66.04 (2) (a) (intro.) Any county, city, village, town, school district, drainage
21 district, technical college district or other governing board, as defined by s. 34.01 (1),
22 other than a local professional football stadium district board created under subch.
23 IV of ch. 229, may invest any of its funds not immediately needed in any of the
24 following:

25 **SECTION 21.** 66.04 (2) (a) 3q. of the statutes is created to read:

1 66.04 (2) (a) 3q. Bonds issued by a local professional football stadium district
2 created under subch. IV of ch. 229.

3 **SECTION 22.** 66.066 (1) (a) of the statutes is amended to read:

4 66.066 (1) (a) “Municipality” means any city, village, town, county, commission
5 created by contract under s. 66.30, public inland lake protection and rehabilitation
6 district established under s. 33.23, 33.235 or 33.24, metropolitan sewerage district
7 created under ss. 66.20 to 66.26 or 66.88 to 66.918, town sanitary district under
8 subch. IX of ch. 60, a local professional baseball park district created under subch.
9 III of ch. 229, a local professional football stadium district created under subch. IV
10 of ch. 229 or a municipal water district or power district under ch. 198 and any other
11 public or quasi-public corporation, officer, board or other public body empowered to
12 borrow money and issue obligations to repay the same out of revenues.
13 “Municipality” does not include the state or a local exposition district created under
14 subch. II of ch. 229.

15 **SECTION 23.** 66.066 (1) (c) of the statutes is amended to read:

16 66.066 (1) (c) “Revenue” means all moneys received from any source by a public
17 utility and all rentals and fees and, in the case of a local professional baseball park
18 district created under subch. III of ch. 229 includes tax revenues deposited into a
19 special fund under s. 229.685 and payments made into a special debt service reserve
20 fund under s. 229.74 and, in the case of a local professional football stadium district
21 created under subch. IV of ch. 229 includes tax revenues deposited into a special fund
22 under s. 229.825 and payments made into a special debt service reserve fund under
23 s. 229.830.

24 **SECTION 24.** 66.066 (5) of the statutes is renumbered 66.066 (5) (a).

25 **SECTION 25.** 66.066 (5) (b) of the statutes is created to read:

1 66.066 (5) (b) Revenue bonds issued by a local professional football stadium
2 district created under subch. IV of ch. 229 are subject to the provisions in ss. 229.829
3 to 229.834.

4 **SECTION 26.** 66.067 of the statutes is amended to read:

5 **66.067 Public works projects.** For financing purposes, garbage
6 incinerators, toll bridges, swimming pools, tennis courts, parks, playgrounds, golf
7 links, bathing beaches, bathhouses, street lighting, city halls, village halls, town
8 halls, courthouses, jails, schools, cooperative educational service agencies, hospitals,
9 homes for the aged or indigent, child care centers, as defined in s. 231.01 (3c),
10 regional projects, waste collection and disposal operations, systems of sewerage,
11 local professional baseball park facilities, local professional football stadium
12 facilities and any and all other necessary public works projects undertaken by any
13 municipality are public utilities within the meaning of s. 66.066.

14 **SECTION 27.** 66.293 (1) (d) of the statutes is amended to read:

15 66.293 (1) (d) “Local governmental unit” means a political subdivision of this
16 state, a special purpose district in this state, an instrumentality or corporation of
17 such a political subdivision or special purpose district, a combination or subunit of
18 any of the foregoing or an instrumentality of the state and any of the foregoing.
19 “Local governmental unit” also means, for purposes of a contract under s. 229.827 (1)
20 for the construction or renovation of football stadium facilities, as defined in s.
21 229.821 (7), a professional football team, as described in s. 229.823, or a related party,
22 as defined in s. 229.821 (12).

23 **SECTION 28.** 66.293 (1) (g) of the statutes is amended to read:

24 66.293 (1) (g) “Prevailing wage rate” for any trade or occupation engaged in the
25 erection, construction, remodeling, repairing, renovation or demolition of any project

1 of public works in any area means the hourly basic rate of pay, plus the hourly
2 contribution for health insurance benefits, vacation benefits, pension benefits and
3 any other bona fide economic benefit, paid directly or indirectly, for a majority of the
4 hours worked in the trade or occupation on projects in the area, or if there is no rate
5 at which a majority of the hours worked in the trade or occupation on projects in the
6 area is paid, then the prevailing wage rate for any trade or occupation engaged in the
7 erection, construction, remodeling, repairing, renovation or demolition of any project
8 of public works in any area shall be the average hourly basic rate of pay, weighted
9 by the number of hours worked, plus the average hourly contribution, weighted by
10 the number of hours worked, for health insurance benefits, vacation benefits,
11 pension benefits and any other bona fide economic benefit, paid directly or indirectly
12 for all hours worked at the hourly basic rate of pay of the highest-paid 51% of hours
13 worked in that trade or occupation on projects in that area.

14 **SECTION 29.** 66.293 (3) (am) of the statutes is amended to read:

15 66.293 (3) (am) Every local governmental unit, before making a contract by
16 direct negotiation or soliciting bids on a contract, for the erection, construction,
17 remodeling, repairing, renovation or demolition of any project of public works,
18 including a highway, street or bridge construction project, shall apply to the
19 department to determine the prevailing wage rate and prevailing hours of labor for
20 each trade or occupation required in the work contemplated. The department shall
21 make such investigations and hold such public hearings as may be necessary to
22 define the trades or occupations that are commonly employed on projects that are
23 subject to this section and to inform itself as to the prevailing wage rates and
24 prevailing hours of labor in all areas of the state for those trades or occupations with
25 a view to ascertaining the prevailing wage rate and prevailing hours of labor for each

1 such trade or occupation. The department shall issue its determination within 30
2 days after receiving the request and shall file the same with the local governmental
3 unit applying therefor.

4 **SECTION 30.** 66.293 (6) of the statutes is amended to read:

5 66.293 (6) EXEMPTIONS. The department, upon petition of any local
6 governmental unit, other than a professional football team, as described in s.
7 229.823, or a related party, as defined in s. 229.821 (12), shall issue an order
8 exempting the local governmental unit from applying to the department for a
9 determination under sub. (3) when it is shown that an ordinance or other enactment
10 of the local governmental unit sets forth standards, policy, procedure and practice
11 resulting in standards as high or higher than those under this section.

12 **SECTION 31.** 66.30 (1) (a) of the statutes, as affected by 1999 Wisconsin Act 9,
13 is amended to read:

14 66.30 (1) (a) In this section “municipality” means the state or any department
15 or agency thereof, or any city, village, town, county, school district, public library
16 system, public inland lake protection and rehabilitation district, sanitary district,
17 farm drainage district, metropolitan sewerage district, sewer utility district, solid
18 waste management system created under s. 59.70 (2), local exposition district
19 created under subch. II of ch. 229, local professional baseball park district created
20 under subch. III of ch. 229, local professional football stadium district created under
21 subch. IV of ch. 229, family care district under s. 46.2895, water utility district,
22 mosquito control district, municipal electric company, county or city transit
23 commission, commission created by contract under this section, taxation district or
24 regional planning commission.

1 **SECTION 32.** 70.11 (36) of the statutes is renumbered 70.11 (36) (a) and
2 amended to read:

3 70.11 **(36)** (a) PROFESSIONAL SPORTS AND ENTERTAINMENT HOME STADIUMS.
4 Property consisting of or contained in a sports and entertainment home stadium,
5 except a football stadium as defined in s. 229.821 (6); including but not limited to
6 parking lots, garages, restaurants, parks, concession facilities, entertainment
7 facilities, transportation facilities, and other functionally related or auxiliary
8 facilities and structures; including those facilities and structures while they are
9 being built; constructed by, leased to or primarily used by a professional athletic team
10 that is a member of a league that includes teams that have home stadiums in other
11 states, and the land on which that stadium and those structures and facilities are
12 located. Leasing or subleasing the property; regardless of the lessee, the sublessee
13 and the use of the leasehold income; does not render the property taxable.

14 **SECTION 33.** 70.11 (36) (b) of the statutes is created to read:

15 70.11 **(36)** (b) Property consisting of or contained in a football stadium, as
16 defined in s. 229.821 (6), and related facilities and structures, including those
17 facilities and structures while they are being built or constructed, primarily used by
18 a professional football team described in s. 229.823, and the land, including parking
19 lots, on which that stadium and those facilities and structures are located. Related
20 facilities and structures are limited to improvements that share common structural
21 supports with the stadium or are physically attached to the stadium. Using the
22 property for garages, restaurants, parks, concession facilities, entertainment
23 facilities, transportation facilities, or other functionally related or auxiliary facilities
24 does not render the property taxable. Leasing or subleasing the property; regardless

1 of the lessee, the sublessee and the use of the leasehold income; does not render the
2 property taxable.

3 **SECTION 34.** 71.05 (1) (c) 5. of the statutes is created to read:

4 71.05 (1) (c) 5. A local professional football stadium district created under
5 subch. IV of ch. 229.

6 **SECTION 35.** 71.26 (1) (bm) of the statutes is amended to read:

7 71.26 (1) (bm) *Certain local districts.* Income of a local exposition district
8 created under subch. II of ch. 229 ~~or~~ a local professional baseball park district
9 created under subch. III of ch. 229 or a local professional football stadium district
10 created under subch. IV of ch. 229.

11 **SECTION 36.** 71.26 (1m) (g) of the statutes is amended to read:

12 71.26 (1m) (g) Those issued under s. 66.066 by a local professional baseball
13 park district or a local professional football stadium district.

14 **SECTION 37.** 71.36 (1m) of the statutes is amended to read:

15 71.36 (1m) A tax-option corporation may deduct from its net income all
16 amounts included in the Wisconsin adjusted gross income of its shareholders, the
17 capital gain deduction under s. 71.05 (6) (b) 9. and all amounts not taxable to
18 nonresident shareholders under ss. 71.04 (1) and (4) to (9) and 71.362. For purposes
19 of this subsection, interest on federal obligations, obligations issued under s. 66.066
20 by a local professional baseball park district or a local professional football stadium
21 district, obligations issued under ss. 66.40, 66.431 and 66.4325, obligations issued
22 under s. 234.65 to fund an economic development loan to finance construction,
23 renovation or development of property that would be exempt under s. 70.11 (36) and
24 obligations issued under subch. II of ch. 229 is not included in shareholders' income.
25 The proportionate share of the net loss of a tax-option corporation shall be attributed

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

12 **SECTION 38.** 71.45 (1t) (g) of the statutes is amended to read:

13 71.45 (1t) (g) Those issued under s. 66.066 by a local professional baseball park
14 district or a local professional football stadium district.

15 **SECTION 39.** 77.54 (45) of the statutes is created to read:

16 77.54 (45) The gross receipts from the sale of and the use or other consumption
17 of a onetime license or similar right to purchase admission to professional football
18 games at a football stadium, as defined in s. 229.821 (6), that is granted by a
19 municipality; a local professional football stadium district; or a professional football
20 team or related party, as defined in s. 229.821 (12); if the person who buys the license
21 or right is entitled, at the time the license or right is transferred to the person, to
22 purchase admission to at least 3 professional football games in this state during one
23 football season. The exemption under this subsection does not apply to a license or
24 right that is sold after December 31, 2003.

25 **SECTION 40.** 77.705 (title) of the statutes is amended to read:

1 **77.705 (title) Adoption by resolution; baseball park district.**

2 **SECTION 41.** 77.706 of the statutes is created to read:

3 **77.706 Adoption by resolution; football stadium district.** A local
4 professional football stadium district created under subch. IV of ch. 229, by
5 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this
6 subchapter at a rate of 0.5% of the gross receipts or sales price. Those taxes may be
7 imposed only in their entirety. The imposition of the taxes under this section shall
8 be effective on ~~the first day of the first month that begins 30 days~~ after the
9 certification of the approval of the resolution by the electors in the district's
10 jurisdiction under s. 229.824 (15). *October 1*

11 **SECTION 42.** 77.707 of the statutes is renumbered 77.707 (1).

12 **SECTION 43.** 77.707 (2) of the statutes is created to read:

13 **77.707 (2)** Retailers and the department of revenue may not collect a tax under
14 s. 77.706 for any local professional football stadium district created under subch. IV
15 of ch. 229 after the calendar quarter during which the local professional football
16 stadium district board makes all of the certifications to the department of revenue
17 under s. 229.825 (3), except that the department of revenue may collect from retailers
18 taxes that accrued before that calendar quarter and fees, interest and penalties that
19 relate to those taxes.

20 **SECTION 44.** 77.71 of the statutes is amended to read:

21 **77.71 Imposition of county and special district sales and use taxes.**

22 Whenever a county sales and use tax ordinance is adopted under s. 77.70 or a special
23 district resolution is adopted under s. 77.705 or 77.706, the following taxes are
24 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 45.** 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 46.** 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 47.** 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 48.** 85.605 of the statutes ^(B) is created to read:
 23 **85.605 Professional football stadium development.** (1) In this section:
 24 (am) “District board” has the meaning given in s. 229.821 (5).
 25 (b) “Football stadium” has the meaning given in s. 229.821 (6).

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

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

2 (2) From the appropriation under s. 20.395 (1) (ig), the department annually
3 shall make payments to the district board of each local professional football stadium
4 district created under subch. IV of ch. 229 for deposit into the special fund under s.
5 229.825 and to each professional football team.

6 The amount of any payment to a district board under this section shall be
7 the sum of money credited to the appropriation account under s. 20.395 (1) (ig) during
8 the previous fiscal year that is attributable to the professional football team

9 described in s. 229.823 whose home stadium, as defined in s. 229.821 (8), is located
10 in the local professional football stadium district over which the district board has
11 jurisdiction.

12 SECTION 49. 219.09 (1) (d) of the statutes is created to read: *The amount of any payment to a professional football team under this section shall be 10% of the sum of money credited to the appropriation account under s. 20.395 (1) (ig) during the previous fiscal year that is attributable to that team.*

13 219.09 (1) (d) A local professional football stadium district created under
14 subch. IV of ch. 229.

15 SECTION 50. Subchapter IV of chapter 229 [precedes 229.820] of the statutes
16 is created to read:

CHAPTER 229

SUBCHAPTER IV

LOCAL PROFESSIONAL

FOOTBALL STADIUM DISTRICTS

20 229.820 Legislative declaration. (1) The legislature determines that the
21 provision of assistance by state agencies to a district under this subchapter, any
22 appropriation of funds to a district under this subchapter and the moral obligation
23 pledge under s. 229.830 (7) serve a statewide public purpose by assisting the
24 development of professional football stadium facilities in the state for providing
25 recreation, by encouraging economic development and tourism, by reducing

1 unemployment and by bringing needed capital into the state for the benefit and
2 welfare of people throughout the state. The legislature determines that the taxes
3 that may be imposed by a district under subch. V of ch. 77 are special taxes that are
4 generated apart from any direct annual tax on taxable property.

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

9 **229.821 Definitions.** In this subchapter:

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

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

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

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

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

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

1 “football stadium” means a stadium that includes the site of a proposed home
2 stadium of such a team.

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

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

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

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

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

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

17 **229.822 Creation and organization.** (1) There is created, for each
18 jurisdiction under s. 229.823, a special district that is a local governmental unit, that
19 is a body corporate and politic, that is separate and distinct from, and independent
20 of, the state and the political subdivisions within its jurisdiction, that has the powers
21 under s. 229.824 and the name of which includes “Professional Football Stadium
22 District”.

23 (2) A district is governed by its district board. Subject to sub. (3), the district
24 board shall consist of the following members who shall be appointed not later than
25 30 days after the creation of a district:

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

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

12 (3) Upon appointment under sub. (2), the appointing authorities shall certify
 13 the appointees to the secretary of administration. The appointing authorities shall
 14 confer with one another regarding their appointments with a view toward achieving
 15 diversity on the district board.

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

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

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

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

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

6 **229.823 Jurisdiction.** A district’s jurisdiction is any county with a population
7 at the date of the district’s creation of more than 150,000 that includes the principal
8 site of a stadium that is home to a professional football team, that is a member of a
9 league of professional football teams that have home stadiums in at least 10 states
10 and a collective average attendance for all league members of at least 40,000 persons
11 per game over the 5 years immediately preceding the year in which a district is
12 created, and that is approved by that league for use as a home stadium for that
13 professional football team. Once created, the district’s jurisdiction remains fixed
14 even if population or attendance figures subsequently decline below the minimums
15 described in this section.

16 **229.824 Powers of a district.** A district has all of the powers necessary or
17 convenient to carry out the purposes and provisions of this subchapter. In addition
18 to all other powers granted by this subchapter, a district may do all of the following:

- 19 (1) Adopt bylaws to govern the district’s activities, subject to this subchapter.
20 (2) Sue and be sued in its own name, plead and be impleaded.
21 (3) Maintain an office.
22 (4) In connection with football stadium facilities:
23 (a) Acquire, construct, equip, maintain, improve, operate and manage the
24 football stadium facilities as a revenue-generating enterprise, or engage other
25 persons to do these things.

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

3 (c) Improve, maintain and repair property, and fund reserves for maintenance,
4 depreciation and capital improvements. Reserves for depreciation and capital
5 improvements may not be created in the special fund maintained under s. 229.825
6 (1).

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

12 (e) Grant concessions.

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

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

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

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

22 (8) Subject to s. 229.8245, issue revenue bonds under s. 66.066, subject to ss.
23 229.829 to 229.834, and enter into agreements related to the issuance of bonds,
24 including liquidity and credit facilities, remarketing agreements, insurance policies,

1 guaranty agreements, letter of credit or reimbursement agreements, indexing
2 agreements, interest exchange agreements and currency exchange agreements.

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

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

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

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

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

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

18 (15) Impose, by the adoption of a resolution, the taxes under subch. V of ch. 77,
19 except that the taxes imposed by the resolution may not take effect until the

20 resolution is approved by a majority of the electors in the district's jurisdiction voting
21 *a special election to be called by the district board on a date specified by the board in*
22 *the month of July following adoption of the resolution, but no earlier than 45 days after*
23 *by at least 45 days the date of adoption of the resolution.* Two questions shall appear
24 on the ballot. The first question shall be: "Shall a sales tax and a use tax be imposed
25 at the rate of 0.5% in County for purposes related to football stadium facilities in
the Professional Football Stadium District?" The 2nd question shall be: "Shall

*adoption of
the resolution*

1 available revenues from the 0.5% sales tax and use tax be permitted to be used for
2 property tax relief purposes in County?" Approval of the first question constitutes
3 approval of the resolution of the district board. Approval of the 2nd question is not
4 effective unless the first question is approved. The clerk of the district shall publish
5 the notices required under s. 10.06 (4) (c), (f) and (i) for any referendum held under
6 this subsection. Notwithstanding s. 10.06 (4) (c), the type A notice under s. 10.01 (2)
7 (a) relating to the referendum is valid even if given and published late as long as it
8 is given and published prior to the election as early as practicable. A district may
9 not levy any taxes that are not expressly authorized under subch. V of ch. 77. The
10 district may not levy any taxes until the professional football team, the county board
11 and the council of the municipality in which the football stadium facilities are located
12 agree on how to fund the maintenance of the football stadium facilities. The district
13 may not levy any taxes until the professional football team, the county board and the
14 council of the municipality in which the football stadium facilities are located agree
15 on how to distribute the proceeds, if any, from the sale of naming rights related to the
16 football stadium facilities. If a district board adopts a resolution that imposes taxes
17 and the resolution is approved by the electors, the district shall deliver a certified
18 copy of the resolution to the secretary of revenue at least 30 days before its effective
19 date. If a district board adopts a resolution that imposes taxes and the resolution is
20 not approved by the electors, the district is dissolved.

21 (16) Accept gifts, loans and other aid.

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

24 (18) Adopt and alter an official seal.

the professional football team described in s. 229.823

Two-thirds of

and one-third of the net proceeds shall be given to

1 (19) Subject to the limitation in this subsection, sell engraved tiles or bricks,
 2 which may be placed in or around football stadium facilities. *Two-thirds of*
 3 the sale of engraved tiles or bricks shall be deposited by the district into the special
 4 fund under s. 229.825. *and one-third of the net proceeds shall be given to* No tiles or bricks may be sold under this subsection if the net
 5 proceeds from such sales would exceed the amount that would jeopardize the federal
 6 tax-exempt status of the bonds.

7 **229.8245 Limitations on district, state actions.** (1) The name of a football
 8 stadium may not be changed without the written consent of the municipality in
 9 which it is located and the professional football team described in s. 229.823.

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

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

15 (b) 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.

21 (c) The district and a professional football team, as described in s. 229.823,
 22 enter into an agreement, which may not be amended, under which the team agrees
 23 that if the team is sold, if its assets are liquidated or if the team is transferred to a
 24 new owner before the certification is made under s. 229.825 (3) (a), the terms of the

1 sale, liquidation or transfer of the team shall require the immediate retirement of all
2 outstanding bonds, including bonds issued to fund or refund those bonds.

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

8 **229.825 Special fund tax revenues.** (1) The district board shall maintain
9 a special fund into which it deposits all of the revenue received from the department
10 of revenue, that is derived from the taxes imposed under subch. V of ch. 77 ^{and from football donations, as defined in s. 77.10(52)(a) 2,} ~~the~~
11 ^{the} revenue from engraved brick or tile sales under s. 229.824 (19), and the revenue ^{received} from
12 the department of transportation under s. 85.605, and may use this revenue only for
13 the purposes specified in sub. (2). The district may not deposit any other moneys into
14 the special fund, except that the district shall credit all earnings on the revenues in
15 the special fund to the special fund. The earnings on the revenues shall be used only
16 for the purposes specified in sub. (2).

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

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

1 an amount equal to not more than \$300,000 may be used to pay the district board's
2 administration expenses. In the 2nd succeeding year, and each year thereafter, an
3 amount equal to not more than \$100,000 may be used to pay the district board's
4 administration expenses. The amount authorized to be expended under this
5 paragraph may be expended annually until the earlier of the following:

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

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

12 ~~(b) Beginning in the year that occurs immediately after the year in which the
13 tax is first imposed under s. 77.706, an amount equal to the remaining revenue in
14 the fund shall be deposited into a reserve that is to be used to pay the maintenance
15 and operating costs of the football stadium facilities. This amount shall be deposited
16 into the reserve until the year in which the sum of the deposits in that year and all
17 prior years in the reserve equals \$23,000,000, at which time no additional revenues
18 may be deposited into the reserve or applied for the purpose specified under this
19 paragraph.~~

20 (c) If the 2nd question under s. 229.824 (15) is approved by the electors, in the
21 first, 2nd and 3rd years after the year in which the 2nd question is approved, the
22 district shall pay the county that is in the district's jurisdiction an amount equal to
23 the remaining revenues in the fund for the purpose of directly reducing the county's
24 property tax levy.

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

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

8 2. To establish a reserve to pay the district board's administration expenses
9 specified in par. (a), but only after all bonds issued for purposes related to football
10 stadium facilities and all bonds issued to fund or refund those bonds are retired or
11 have been paid in accordance with the defeasance provisions of the bond resolution
12 authorizing the issuance of the bonds.

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

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

17 2. To establish a reserve to pay the district board's administration expenses
18 specified in par. (a), but only after all bonds issued for purposes related to football
19 stadium facilities and all bonds issued to fund or refund those bonds are retired or
20 have been paid in accordance with the defeasance provisions of the bond resolution
21 authorizing the issuance of the bonds.

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

23 (a) As soon as practicable after all bonds issued for purposes related to football
24 stadium facilities and all bonds issued to fund or refund those bonds are retired or
25 have been paid in accordance with the defeasance provisions of the bond resolution

1 authorizing the issuance of the bonds, the district board shall make a certification
2 to the department of revenue to that effect.

3 (b) As soon as practicable after fully funding the reserve established under sub.
4 (2) (d) 2. or (e) 2., whichever is applicable, the district board shall make a certification
5 to the department of revenue to that effect.

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

11 **229.826 Powers granted to a municipality or county.** In addition to any
12 powers that it may otherwise have, a county or municipality located wholly or partly
13 within a district's jurisdiction may do any of the following:

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

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

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

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

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

1 **229.827 Contracting.** (1) Unless a district board determines that it is not
2 feasible to do so, the district shall enter into a contract with a professional football
3 team, as described in s. 229.823, or a related party, that requires the team or related
4 party to construct or renovate football stadium facilities that are part of any facilities
5 that are leased by the district to the team or to a related party, without regard to
6 whether the football stadium facilities are financed by the district. Any contract for
7 the construction or renovation of football stadium facilities that is financed in whole
8 or in part by the proceeds of bonds issued under s. 229.824 (8) is subject to s. 66.293,
9 without regard to whether the contract is entered into by the district, the
10 professional football team or a related party.

11 (2) Unless otherwise provided in an agreement with a professional football
12 team, as described in s. 229.823, the district shall be responsible only for the
13 maintenance and operating costs of the football stadium facilities up to an amount
14 that is in the reserve specified in s. 229.825 (2) (b).

15 **229.8273 Minority and women contracting.** (1) In this section:

16 (a) “Contractor” means a professional football team, as described under s.
17 229.823, or a related party, or any other person who enters into a contract for
18 construction or renovation work or professional services contracts, as described in
19 sub. (2).

20 (b) “Minority business” has the meaning given in s. 560.036 (1) (e).

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

22 (d) “Women’s business” means a sole proprietorship, partnership, joint venture
23 or corporation that is at least 51% owned, controlled and actively managed by
24 women.

1 (2) A district shall ensure that, for construction or renovation work and
2 professional services contracts that relate to the construction or renovation of
3 football stadium facilities that are financed by the proceeds of bonds issued under s.
4 229.824 (8), a person who is awarded such a contract by the district or by a contractor
5 shall agree, as a condition to receiving the contract, that his or her goal shall be to
6 ensure that at least 15% of the employees hired because of the contract will be
7 minority group members and at least 5% of the employees hired because of the
8 contract will be women.

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

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

24 (b) If the district is unable to meet the goals under sub. (3), the district shall
25 make a good faith effort to contract with the technical college district board of the

1 technical college district in which the contracts described under sub. (3) are to be
2 performed to develop appropriate training programs designed to increase the pool of
3 minority group members and women who are qualified to perform the contracts
4 described under sub. (3).

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

11 (b) If the district or a contractor is unable to meet the goals under sub. (2) or
12 (3), the person hired under par. (a) shall assess whether the district or contractor
13 made a good faith effort to reach the goals. In determining whether a good faith effort
14 was made to meet the goals, the person hired shall consider all of the following
15 factors:

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

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

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

1 **229.828 Dissolution of a district.** Subject to providing for the payment of
2 its bonds, including interest on the bonds, and the performance of its other
3 contractual obligations, a district may be dissolved by the action of the district board.
4 If a district board adopts a resolution that imposes taxes and the resolution is not
5 approved by the electors, as described in s. 229.824 (15), the district is dissolved. If
6 the district is dissolved, the property of the district shall be transferred to the
7 political subdivisions that compose the district's jurisdiction in such proportions as
8 the secretary of administration determines fairly and reasonably represent the
9 contributions of each political subdivision to the development or improvement of the
10 football stadium facilities.

11 **229.829 Issuance and negotiability of bonds. (1) NEGOTIABILITY.** All bonds
12 are negotiable for all purposes, notwithstanding their payment from a limited
13 source.

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

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

21 **(4) LIMIT ON BONDS.** ~~The~~ ^{(a) Except as provided in par. (b), the} principal amount of bonds, other than refunding bonds,
22 that are issued by a district may not exceed \$137,000,000. The limitation under this
23 subsection does not include the principal amount of any bonds that are to be used for
24 any of the following purposes:

25 1. ~~(A)~~ To pay issuance costs of the bonds.

- 1 ^{2.}
 ~~(1)~~ To pay any original issue discount.
- 2 ^{3.}
 ~~(2)~~ To make a deposit into a special debt service reserve fund.
- 3 ^{4.}
 ~~(3)~~ To pay costs of credit enhancement.
- 4 ^{5.}
 (5) DATE OF ISSUANCE. All bonds, other than refunding bonds, that are issued
5 by a district shall be issued no later than December 31, 2004.

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229.830 Special debt service reserve funds for moral obligation pledge.

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

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

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

- 1. Whether a pledge of the tax revenues of the district is made under the bond resolution.
- 2. How the tax revenues of the district are pledged to the payment of the bonds.
- 3. Revenue projections for the project to be financed by the bonds, including tax revenues, and the reasonableness of the assumptions on which these revenue projections are based.

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

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

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

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

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

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

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

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

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

23 (f) *Approval of outstanding debt.* All outstanding debt of the district has been
24 reviewed and approved by the secretary of administration. In determining whether
25 to approve outstanding debt under this paragraph, the secretary may consider any

1 factor which the secretary determines to have a bearing on whether the state moral
2 obligation pledge under sub. (7) should be granted with respect to an issuance of
3 bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

21 (2) Nothing in this subchapter authorizes a district to create a debt of the state
22 or the county or any municipality located wholly or partly within the district's
23 jurisdiction, and all bonds issued by a district are payable, and shall state that they
24 are payable, solely from the funds pledged for their payment in accordance with the
25 bond resolution authorizing their issuance or in any trust indenture or mortgage or

1 deed of trust executed as security for the bonds. Neither the state nor the county or
2 any such municipality is liable for the payment of the principal of or interest on a
3 bond or for the performance of any pledge, mortgage, obligation or agreement that
4 may be undertaken by a district. The breach of any pledge, mortgage, obligation or
5 agreement undertaken by a district does not impose pecuniary liability upon the
6 state or the county or any such municipality in the district's jurisdiction or a charge
7 upon its general credit or against its taxing power.

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

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

21 **229.833 Trust funds.** All moneys received under this subchapter, whether as
22 proceeds from the sale of bonds or from any other source, are trust funds to be held
23 and applied solely as provided in this subchapter. Any officer with whom, or any
24 bank or trust company with which, those moneys are deposited shall act as trustee
25 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 51.** 341.14 (6r) (b) 1. of the statutes is amended to read:

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

24 **SECTION 52.** 341.14 (6r) (b) 3. of the statutes, as affected by 1999 Wisconsin Act
25 (Senate Bill 381), is amended to read:

1 341.14 (6r) (b) 3. An additional fee of \$15 shall be charged for the issuance or
2 reissuance of a plate issued on an annual basis for a special group specified under
3 par. (f) 35. to 47., 53. ~~or~~ 54. or 55. or designated by the department under par. (fm).
4 An additional fee of \$15 shall be charged for the issuance or reissuance of a plate
5 issued on a biennial basis for a special group specified under par. (f) 35. to 47., 53. ~~or~~,
6 54. or 55. or designated by the department under par. (fm) if the plate is issued during
7 the first year of the biennial registration period or \$15 for the issuance or reissuance
8 if the plate is issued during the 2nd year of the biennial registration period. The
9 department shall deposit in the general fund and credit to the appropriation account
10 under s. 20.395 (5) (cj) all fees collected under this subdivision for the issuance or
11 reissuance of a plate for a special group designated by the department under par.
12 (fm).

13 **SECTION 53.** 341.14 (6r) (b) 8. of the statutes is created to read:

14 341.14 (6r) (b) 8. An additional fee of \$25 that is in addition to the fee under
15 subd. 3. shall be charged for the issuance or renewal of a plate issued on an annual
16 basis for the special group specified under par. (f) 55. An additional fee of \$50 that
17 is in addition to the fee under subd. 3. shall be charged for the issuance or renewal
18 of a plate issued on the biennial basis for the special group specified under par. (f) 55.
19 if the plate is issued or renewed during the first year of the biennial registration
20 period or \$25 for the issuance or renewal if the plate is issued or renewed during the
21 2nd year of the biennial registration period. For each professional football team for
22 which plates are produced under par. (f) 55., all moneys received under this
23 subdivision in excess of the initial costs of data processing for the special group plate
24 related to that team under par. (f) 55. or \$35,000, whichever is less, shall be deposited
25 in the general fund and credited as follows:

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

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

8 **SECTION 54.** 341.14 (6r) (c) of the statutes, as affected by 1999 Wisconsin Act
9 9, is repealed and recreated to read:

10 341.14 (6r) (c) Special group plates shall display the word “Wisconsin”, the
11 name of the applicable authorized special group, a symbol representing the special
12 group, not exceeding one position, and identifying letters or numbers or both, not
13 exceeding 6 positions and not less than one position. The department shall specify
14 the design for special group plates, but the department shall consult the president
15 of the University of Wisconsin System before specifying the word or symbol used to
16 identify the special groups under par. (f) 35. to 47., the secretary of natural resources
17 before specifying the word or symbol used to identify for the special group under par.
18 (f) 50. and the chief executive officer of the professional football team and an
19 authorized representative of the National Football League before specifying the
20 design for the applicable special group plate under par. (f) 55. Special group plates
21 under par. (f) 50. shall be as similar as possible to regular registration plates in color
22 and design.

23 **SECTION 55.** 341.14 (6r) (e) of the statutes, as affected by 1999 Wisconsin Act
24 9, is amended to read:

1 341.14 (6r) (e) The department shall specify one combination of colors for
2 special group plates for groups or organizations which are not military in nature and
3 not special group plates under par. (f) 35. to 47. and 50. and for each professional
4 football team under par. (f) 55. The department shall specify one combination of
5 colors for special group plates under par. (f) 35. to 47. The department shall specify
6 the word or words comprising the special group name and the symbol to be displayed
7 upon special group plates for a group or organization which is not military in nature
8 after consultation with the chief executive officer in this state of the group or
9 organization. The department shall require that the word or words and symbol for
10 a university specified under par. (f) 35. to 47. be a registration decal or tag and affixed
11 to the special group plate and be of the colors for a university specified under par. (f)
12 35. to 47. that the president of the University of Wisconsin System specifies.

13 **SECTION 56.** 341.14 (6r) (f) 55. of the statutes is created to read:

14 341.14 (6r) (f) 55. Persons interested in expressing their support of a
15 professional football team, as described in s. 229.823, whose home stadium, as
16 defined in s. 229.821 (8), is in this state.

17 **SECTION 57.** 341.14 (6r) (fm) 7. of the statutes, as affected by 1999 Wisconsin
18 Act (Senate Bill 381), is amended to read:

19 341.14 (6r) (fm) 7. After Except for the authorized special group enumerated
20 under par. (f) 55., after October 1, 1998, additional authorized special groups may
21 only be special groups designated by the department under this paragraph. The
22 authorized special groups enumerated in par. (f) shall be limited solely to those
23 special groups specified under par. (f) on October 1, 1998, except for the authorized
24 special group enumerated under par. (f) 55. This subdivision does not apply to the
25 special group specified under par. (f) 54.

1 **SECTION 58.** 341.14 (6r) (h) of the statutes is created to read:

2 341.14 (6r) (h) From the appropriation under s. 20.395 (5) (cL), the department
3 shall pay reasonable licensing fees relating to the word or words or the symbol on
4 special group plates under par. (f) 55.

5 **SECTION 59.** 779.14 (1m) (d) 2. b. of the statutes is amended to read:

6 779.14 (1m) (d) 2. b. The Except as provided in sub. (4), the contract shall
7 require the prime contractor to provide a payment and performance bond meeting
8 the requirements of par. (e), unless the public body authorized to enter into the
9 contract allows the prime contractor to substitute a different payment assurance for
10 the payment and performance bond. The public body may allow a prime contractor
11 to substitute a different payment and performance assurance for the payment and
12 performance bond only if the substituted payment and performance assurance is for
13 an amount at least equal to the contract price and is in the form of a bond, an
14 irrevocable letter of credit or an escrow account acceptable to the public body. The
15 public body shall establish written standards under this subd. 2. b. governing when
16 a different payment and performance assurance may be substituted for a payment
17 and performance bond under par. (e).

18 **SECTION 60.** 779.14 (1m) (d) 3. of the statutes is amended to read:

19 779.14 (1m) (d) 3. ~~In~~ Except as provided in sub. (4), in the case of a contract with
20 a contract price exceeding \$100,000, as indexed under sub. (1s), the contract shall
21 require the prime contractor to obtain a payment and performance bond meeting the
22 requirements under par. (e).

23 **SECTION 61.** 779.14 (4) of the statutes is created to read:

24 779.14 (4) BONDING EXEMPTION. A contract with a local professional football
25 stadium district under subch. IV of ch. 229 is not required under sub. (1m) (d) 2. b.

1 or 3. to include a provision requiring the prime contractor to provide or obtain a
2 payment and performance bond or other payment assurance.

3 **SECTION 62. Initial applicability.**

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

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

10 **SECTION 63. Effective dates.** This act takes effect on the day after publication,
11 except as follows:

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

14 (END)

INS
50-6

91

**ASSEMBLY AMENDMENT,
TO 1999 ASSEMBLY BILL 730**

WPO
Please
draw
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section
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1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 2: after "district," insert "creating an individual income tax
3 checkoff for debt service payments for bonds related to a local professional football
4 stadium district;"

5 ~~2.~~ Page 9, line 21: after that line insert.

6 "SECTION ~~10e~~ 20.566 (1) (hp) of the statutes, as affected by 1999 Wisconsin Act
7 9, is amended to read:

8 20.566 (1) (hp) *Administration of endangered resources; professional football*
9 *district voluntary payments.* The amounts in the schedule for the payment of all
10 administrative costs, including data processing costs, incurred in administering ss.
11 71.10 (5) and (5e) and 71.30 (10). All moneys certified under ss. 71.10 (5) (h) 1. and
12 71.30 (10) (h) 1. shall be credited to this appropriation.

13 **3.** Page 13, line 14: after that line insert:

XNS
6-22

1999-2000 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBs0523/linsrc
RAC:.....

as affected by 1999 Wisconsin Act 93

Insert 6-16:

SECTION 1. 20.536 (1) (k) of the statutes is amended to read:

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

History: 1973 c. 90; 1977 c. 29, 418; 1981 c. 20; 1987 a. 399; 1989 a. 366; 1995 a. 216, 227; 1997 a. 27; 1999 a. 9.

Insert 7-11:

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

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

History: 1971 c. 154; 1973 c. 114; 1975 c. 224; 1979 c. 34 s. 2102 (22) (a); 1979 c. 221; 1981 c. 169; Stats. 1981 s. 24.61; 1983 a. 196; 1983 a. 207 ss. 2, 95; 1983 a. 423; 1985 a. 49; 1985 a. 332 s. 251 (3); 1987 a. 76, 197; 1989 a. 31; 1991 a. 269; 1993 a. 16, 263, 399; 1995 a. 27, 56, 227; 1997 a. 27.

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

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

History: 1971 c. 154; 1973 c. 114; 1975 c. 224; 1979 c. 34 s. 2102 (22) (a); 1979 c. 221; 1981 c. 169; Stats. 1981 s. 24.61; 1983 a. 196; 1983 a. 207 ss. 2, 95; 1983 a. 423; 1985 a. 49; 1985 a. 332 s. 251 (3); 1987 a. 76, 197; 1989 a. 31; 1991 a. 269; 1993 a. 16, 263, 399; 1995 a. 27, 56, 227; 1997 a. 27.

Insert 7-14:

SECTION 4. 24.61 (2) (b) of the statutes is amended to read:

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

History: 1971 c. 154; 1973 c. 114; 1975 c. 224; 1979 c. 34 s. 2102 (22) (a); 1979 c. 221; 1981 c. 169; Stats. 1981 s. 24.61; 1983 a. 196; 1983 a. 207 ss. 2, 95; 1983 a. 423; 1985 a. 49; 1985 a. 332 s. 251 (3); 1987 a. 76, 197; 1989 a. 31; 1991 a. 269; 1993 a. 16, 263, 399; 1995 a. 27, 56, 227; 1997 a. 27.

SECTION 5. 24.61 (2) (c) of the statutes is created to read:

24.61 (2) (c) *Delegation of investment authority to investment board.* The board ^{of commissioners of public lands} may delegate to the investment board the authority to invest part or all of the moneys belonging to the trust funds. If the ~~board~~ delegates the authority, the investment board may invest the moneys belonging to the trust funds in any manner authorized for the investment of any funds specified in s. 25.17 (1).

SECTION 6. 24.62 (1) of the statutes is amended to read:



*of commissioners
of public lands*

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

History: 1979 c. 34; 1981 c. 169; Stats. 1981 s. 24.62; 1989 a. 31.

SECTION 7. 25.16 (8) of the statutes is created to read:

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

SECTION 8. 25.17 (1) (ah) of the statutes is created to read:

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

SECTION 9. 25.17 (1) (ax) of the statutes is created to read:

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

SECTION 10. 25.17 (1) (kd) of the statutes is created to read:

WFO
Please
draw
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JNS 14-5, p. 106 3

SECTION 241n. 71.10 (5e) of the statutes is created to read:

71.10 (5e) LOCAL PROFESSIONAL FOOTBALL STADIUM DISTRICT DEBT SERVICE

DONATION. (a) *Definitions.* In this subsection:

1. "Department" means the department of revenue.

2. "Football donation" means a designation made under this subsection, the net proceeds of which shall be deposited into the special fund under s. 229.825 to be used for debt service as described in s. 229.825 (1) and (2).

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

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

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

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

1. The department shall reduce the designation for the football donation to reflect the amount remitted in excess of the actual tax due, after error corrections, if the individual remitted an amount in excess of the actual tax due, after error

MS 14-5, p. 2 of 3

1 corrections, but less than the total of the actual tax due, after error corrections, and
2 the amount originally designated on the return as a football donation.

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

5 (d) *Errors; insufficient refund.* If an individual who is owed a refund that does
6 not equal or exceed the amount designated on the return as a football donation, after
7 crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the department
8 shall reduce the designation for the football donation to reflect the actual amount of
9 the refund the individual is otherwise owed, after crediting under ss. 71.75 (9) and
10 71.80 (3) and after error corrections.

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

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

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

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

stet. no change

23 1. The total amount of the ^{administration} administrative costs, including data processing
24 costs, incurred by the department in administering this subsection during the
25 previous fiscal year.

INS 14-5, p. 3 of 3

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

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

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

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

4. Page 28, line 10: after "ch. 77" insert "and from football donations, as defined in s. 71.10 (5e) (a) 2."

5. Page 38, line 22: after "71.05 (1) (c) 5." insert "71.10 (5e)."

(END)

(end of meet)

BILL

INS 24-11

from HB 9042

1999 (10/2)

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

Serves at the pleasure of the appointing authority and

(end of mark)

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

(4) The governor shall select the chairperson of the district board, and the district board shall elect from its membership a vice chairperson, a secretary and a treasurer. A majority of the current membership of the district board constitutes a quorum to do business. The district may take action based on the affirmative vote of a majority of those members of the district board who are present at a meeting of the district board.

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

SECTION 11. 25.17 (1) (xLm) of the statutes is created to read:

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

SECTION 12. 25.17 (1) (zm) of the statutes is amended to read:

25.17 (1) (zm) All other funds of the state or of any state department or institution, except funds which under article X of the constitution are controlled and invested by the board of commissioners of public lands, funds which are required by specific provision of law to be controlled and invested by any other authority, and moneys in the University of Wisconsin trust funds, and in the trust funds of the state universities.

(end of insert)

History: 1971 c. 41 s. 12; 1971 c. 74; 1971 c. 100 s. 23; 1971 c. 125 s. 522 (1); 1971 c. 164; 1971 c. 214 s. 147; 1971 c. 260 s. 92 (3) to (5); 1973 c. 117, 137, 151; 1973 c. 208 s. 17; 1973 c. 209, 333, 336; 1975 c. 26, 27, 39, 118, 147, 164, 180, 189, 200, 422; 1977 c. 29 ss. 439 to 439f, 1654 (1); 1977 c. 31, 107, 377, 418, 423; 1979 c. 32; 1979 c. 34 ss. 705 to 707b, 2102 (56) (a); 1979 c. 102; 1979 c. 109 s. 16; 1979 c. 221; 1979 c. 318 ss. 1 to 3; 1979 c. 361 s. 113; 1981 c. 20, 86; 1981 c. 96 ss. 18 to 21, 67; 1981 c. 169, 386; 1983 a. 27; 1983 a. 36 ss. 31, 96 (4); 1983 a. 81 s. 11; 1983 a. 83 s. 20; 1983 a. 142, 189, 192, 368, 410; 1985 a. 25, 29, 53, 120; 1985 a. 332 s. 251 (1); 1987 a. 27, 38, 119, 186, 252, 399; 1989 a. 13, 31, 64, 187, 307, 335, 359, 366; 1991 a. 32, 38, 39, 152, 174, 221, 269, 315; 1993 a. 16, 112, 263, 477; 1995 a. 27 ss. 1394m to 1396, 9116 (5); 1995 a. 56, 213, 227, 274, 403; 1997 a. 27, 35, 191; 1999 a. 9, 11.

Insert 31-11

(a)

(b) Beginning in the year that occurs immediately after the year in which the tax is first imposed under s. 77.706[✓], an amount equal to not more than \$3,400,000 shall be deposited into a reserve that is used to pay the maintenance and operating costs of the football stadium facilities. The portion of this amount ~~which~~^{that} is used to pay any compensation for any employes of a municipality that provides maintenance or operating services for the football stadium facilities may be increased each year thereafter by not more than 3%. All other portions of this amount may be increased each year thereafter by not more than 2%.

Insert 38-4:

↙

INS-38-4

(b) The principal amount of bonds, other than refunding bonds, that may be issued by a district under par. (a) may be increased by \$10,000,000 if the board certifies to the state auditor and the state auditor determines all of the following:

1. The construction or renovation of the football stadium facilities will exceed \$308,000,000.

2. The reason that the construction or renovation of the football stadium facilities will exceed \$308,000,000 is because of extraordinary circumstances beyond the control of the district or the professional football team described in s. 229.823.

3. The reason that the construction or renovation of the football stadium facilities will exceed \$308,000,000 is not the result of enhancements in the construction or renovation of the football stadium facilities ^{that were} not expressly provided for in the original contract ^{that was} for the construction or renovation of the football stadium facilities.

(end of insert)

**ASSEMBLY AMENDMENT 4,
TO ASSEMBLY SUBSTITUTE AMENDMENT 4,
TO 1999 ASSEMBLY BILL 892**

FNS 50-6

March 23, 2000 -- Offered by Representative SPILLNER.

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

1. Page 48, line 5: delete "(1) TAXATION." and substitute:

"(1) TAXATION.

(a)"

2. Page 48, line 5: delete "71.10 (5e)."

3. Page 48, line 7: after that line insert:

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

(END)

~~3/30/00~~ conversation w/ Ron

Possible changes to

"maybe increased but not more than \$10.0 mil"

1) Bonding amt, p. 244 l. 3, l. 10
says \$33 mil & shld be \$50 mil

2) p 19, l. 7: (2) re editing --
the net amount remaining certified under sub (3)

* Engrassed bill uses "that is certified"

3) Does ~~engrassed~~ order of payment ~~method~~ w/ 2nd draw: i.e., how can cnty get everything

but there are still draws for admin expenses + maint/ in lat year RAC will talk to RON

4) p. 54, line 14 - bix ref to "NFL"

if 2nd question is approved

1) p. 37, l. 23 / ^{par (c)} / doesn't make sense cuz
we're not holding off --
take it out -- let it be handled
under par (d)

2) p. 43, ^{l. 4} i are subs (6) & (7) missing
from the engrosses AB 852
if it's an oversight, add them in

①

INSTRUCTIONS FOR

BARB WORCESTER

3/30/00

Base document is

60523

- 1) Change pef date to sept
+ delete lang about 10/1 tax
go back to AB 842
lang
- 2) Bonding: back to \$160 million
10 million of that total is put in
a reserve fund for cost overruns
at Dist Bd request
+ it only be accessed w/ CAB
amount of the
certification of the overruns & then
~~at Dist Bd request~~
- 3) On maintenance: 100% of ^{net} proceeds
from ^{motor tax} checkoff, tires, buicks + plates
go toward maintenance -- sales
tax rev. pays for diff between \$3.4 mil
+ amt collected (same 3% / 20% increase)

②

LAB shall consider

~~LAB~~ #2) cost
10 mil cost overrun - -

1) Parkers identify cost overruns

2) LAB certifies it as being a justifiable overrun

3) 5 of 7 board members are needed to deny the payout of the \$

3) maintenance \$ → capitalized maint fee

In 2003, annual rev is used to

offset annual maint amt -

3.4 million, as indexed, + sum of diff between capitalized earnings plates

tax checks + Q

\$500,000 annually from parking revenue goes into the maint fund - \$ comes from the Parkers

is made up by sales tax rev. —

3

4) Bd of Comm of public lands

Bd will certify amt needed for
payment + they pay to cnty

Dist Bd issues bonds:

from → cnty cnty ^{uses proceeds}

for stadium renovation.

Dist Bd reimburse cnty

for principle + interest costs --

Make ~~the~~ ^{the county} and draw on the ~~new~~

special fund

Say that Dist shall consider this as an

option -- Dist Bd shall consider what's

better for tax payers