

2001 DRAFTING REQUEST

Bill

Received: 12/12/2000

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Gregory Huber (608) 266-0654**

By/Representing: **Rep. Huber**

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

Drafter: **shoveme**

May Contact:

Addl. Drafters: **rmarchan
kuesejt
gibsom
jkreye**

Subject: **Munis - miscellaneous
Counties - miscellaneous
Tax - property
Tax - sales
Elections - miscellaneous
Nat. Res. - LWSR stewardship**

Extra Copies: **rac**

Submit via email: **NO**

Pre Topic:

No specific pre topic given

Topic:

Creation of park districts

Instructions:

See Attached. Creation of park districts that include 1 or more munis, within one or more school district boundaries, to control muni and county parks. They would have sales tax or prop. tax authority, subject to a referendum. For /2 they want these districts eligible for stewardship funding

Drafting History:

Jacked

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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/3	shoveme 10/17/2001	gilfokm 10/18/2001	kfollet 10/18/2001	_____	lrb_docadmin 10/18/2001	lrb_docadmin	S&L Tax

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At Intro.

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13 - 10/18
KMG

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13 MES 10/17/01
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KJL/PG
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*12-10/10
KMg
10/11
Pg/RS'*

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May Contact:

Addl. Drafters: jkreye
kuesejt RJM

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elections

Extra Copies: RAC
AJM

Submit via email: NO

Requester's email:

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		11-9/4 Kmg	9/4 KJG	9/5 KJG/PS			

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11 MES 8/31/01

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		1P3-7/11-01 kmq	<i>[Signature]</i>	986 7-12-01			

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1P3 MES 7/10/01
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Handwritten notes: 1/P2 - 7/1/01 King, 12-01 King, P67.5-1, JIPG

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May Contact: *Jeremy*

Addl. Drafters: **jkreye**
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1?	shoveme	<i>P1-4/KMG</i> <i>5-01</i>	<i>Kjg</i> <i>4/11</i>	<i>Kjg/Pg</i> <i>4/11</i>	<i>Submit</i>		S&L
<i>(PI ME S 3/12/01)</i>							

FE Sent For:

<END>

If PD created, by 9/1 of year ~~of~~ ref passes, all local govts must decide on governance, how to deal w/ passing title to current parks - how to apportion start-up costs/assessments for int'l operating costs

(all LGUs must select an arbitrator like med-arb school law)

If can't agree, Arb. must decide all issue by 11/1

3¹yr term
3²yr
3³yr
based on 1 decision 1st election is the following April -- elected board may change any of arbitrator's decision

PD board members take office whether muni elected officials after April election

Board may impose sales tax, but needs a referendum

If PD is created, underlying munis shall give to PD for start up costs? Leg wants to pay for parks in a given muni w/ \$ from that muni

- 1) 2 pots of \$ 1) start up costs from April to July
- 2) operation costs from July →

* LGUs must put into pots of \$ (at least the same amt that they spent on parks in their most recent budget)

[don't apply to school districts w/ a lot of class cities]

allow for creation of part districts -

Boundaries = school dist, 1 or more

4 members

staggered 3 yr term

only munis +
city parks - not
state parks

all powers to run PDs - incl .1% sales tax

maybe some prop tax too

how to integrate w/ F.R.P.

transition - - keep at least some amount of \$
taken in / spent by PD - -

limit increase like other levy limits

2 ways - 1) local govts join together - all agree

2) people in dist - # = 15% of voters in last
governor election sign petition & → ballot

petition circulate 11/1 - 1/2 → 2/10

election only in April - - if fails,

can try again in 2 yrs

If a town is < 2500 they can decide to
be part of the district

town board may put @ of participation
on Feb. primary ballot - - if it's defeated
town don't take part in April vote & is out

at a later date a town ~~board~~ could opt

in - # = 15% of votes at last gov election
petitioners put on April ballot - - if fails,

must wait 2 yrs to try again - if it's ok'd, then
join next Jan.



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-1452/P1
MES&JK...
King
BJTK

Wanted ~~to be~~ used, 4/11

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

LPS: All questions
to King. Thanks.

In 3/22

D-N

open

1

AN ACT ...; relating to: authorizing the creation of a local park district ^{and}

2

authorizing a local park district to impose a sales tax and use tax,

and making an appropriation

create anal. space

Analysis by the Legislative Reference Bureau

CREATION AND DISSOLUTION OF A DISTRICT

This bill authorizes one or more political subdivisions (any city other than a 1st class city, ^{any} village, ^{any} town, or ^{any} county other than a county with a population of at least 500,000) to create a local park district (district). A district is a local unit of government that is a body corporate and politic and that is separate and distinct from, and independent of, the state and the political subdivisions within its jurisdiction.

Subject to a number of conditions, a district may be created by one of two methods. Under the first method, the governing body of a political subdivision adopts an enabling resolution that declares the need for establishing the district and contains a detailed description of the boundaries of the proposed district. Any other political subdivision that adopts a substantially similar enabling resolution within 90 days commencing with the date of adoption of the first enabling resolution, may be part of the initial jurisdiction of a district. If the first enabling resolution is adopted ~~between November 1 and December 31~~, the district may not be created sooner than the second January 1 following the adoption of the resolution. Under the second method, a district may be created by a petition and referendum. The petition must be circulated ~~between January 1 and February 1~~ in each political subdivision within the proposed boundaries of the district. If it is signed by a number of qualified electors residing in the political subdivision equal to at least 15%

beginning

after October 31 and before January 1,

after November

December 13

October 31 and before

*or following
a referendum
called by the town board,*

of the votes cast for governor in the political subdivision at the last gubernatorial election, a referendum is held at the next succeeding spring election. A district is then created with a jurisdiction that consists of each of the political subdivisions in which the referendum is approved. Under either of these two methods, if a county may be part of a district's jurisdiction, every town with a population of less than 2,500 that is located in the county may hold a referendum concurrent with the spring primary to determine whether the town wants to be part of a district if the county in which it is located becomes part of a district. If a town opts out of a district, ~~it~~ may, under a petition and referendum procedure, decide to become part of a district.

the town

Before a district, the jurisdiction of which contains more than one political subdivision, may be created, the governing bodies of each of the involved political subdivisions must reach an agreement that includes a number of components, including a method to provide initial operating funds for the district, a method to apportion the members of the district's board among the participating political subdivisions, and a method to transfer title of the political subdivisions' park facilities to the district. ~~After~~ before such an agreement may be entered into, the participating political subdivisions must select an arbitrator who will decide by November 1 any of the issues that are not resolved by the political subdivisions by September 1.

In connection with park facilities, the powers of a district board include ~~the~~ acquisition, development, maintenance, improvement, operation, and management ~~of~~ the park facilities; the authority to enter into contracts; the authority to employ personnel; and the authority to impose a sales tax and a use tax to carry out its functions. Before the taxes imposed by a district may take effect, however, the district's action must be approved in a referendum.

to *AA* *authority*

A district is governed by a nine-member board of directors who are appointed by the chief executive officer of each participating political subdivision, according to a formula that is agreed to by the parties or imposed by an arbitrator. The terms of directors are three years, although the initial terms are staggered such that one-third of the terms are for approximately one, two, and three years. The district board may change any decision that was made by an arbitrator, and may adopt procedures to expand the jurisdiction of the district to include other political subdivisions, the governing bodies of which approve of their inclusion in the district.

*seats on
the board
are for*

each

A district may dissolve by action of the district board, subject to payment of the district's debts and fulfillment of its other contractual obligations. If a district is dissolved, its property must be transferred to the political subdivisions within the district's jurisdiction. The district board determines how and to which political subdivision the property is transferred based on factors including the current value of the park facilities initially transferred by a political subdivision to a district and the amount of money, sales tax revenue, and other contributions made by, or collected from, a political subdivision.

Under the bill, a political subdivision within the district's jurisdiction may make grants or loans, or lease or transfer property, to a district; expend public funds to subsidize a district; or borrow money to fund grants, loans, or subsidies to a district.

TAXATION

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

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

INS. 1-1

1 SECTION 1. 66.0301 (1) (a) of the statutes is amended to read:

2 66.0301 (1) (a) In this section "municipality" means the state or any

3 department or agency thereof, or any city, village, town, county, school district, public

4 library system, public inland lake protection and rehabilitation district, sanitary

5 district, farm drainage district, metropolitan sewerage district, sewer utility district,

6 solid waste management system created under s. 59.70 (2), local exposition district

7 created under subch. II of ch. 229, local professional baseball park district created

8 under subch. III of ch. 229, local professional football stadium district created under

9 subch. IV of ch. 229, local cultural arts district created under subch. V of ch. 229,

10 local park district created under subch. VI of ch. 229, family care district under s.

11 46.2895, water utility district, mosquito control district, municipal electric company,

12 county or city transit commission, commission created by contract under this section,

13 taxation district or regional planning commission.

NOTE: NOTE: NOTE: Par. (a) is shown as affected by two acts of the 1999 legislature and as merged by the revisor under s. 13.93 (2) (c). NOTE: History: 1999 a. 150 ss. 348, 349, 352, 353; 1999 a. 167 s. 38; s. 13.93 (2) (c).

SECTION 2. Subchapter VI of chapter 229 [precedes] of the statutes is created

to read:

CHAPTER 229
SUBCHAPTER VI
LOCAL PARK DISTRICTS

229.86 Definitions. In this subchapter:

(1) "Board of directors" means the board of directors of a district.

INSERT 3-16

delete empty component

INSERT A ✓

create anal: space component

INSERT 3-1

9
13

229.86

15
16
17
18
19

SECTION 2

1 (2) "Chief executive officer" means, as to a sponsoring political subdivision or
 2 as to a political subdivision ~~which~~ ^{that} is wholly or partly within the jurisdiction of a
 3 district, the mayor or city manager of a city, the village president of a village, the town
 4 board chairperson of a town, or the county executive of a county or, if the county does
 5 not have a county executive, the chairperson of the county board of supervisors.

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

7 (4) "Enabling resolution" means a resolution, or an amendment of a resolution,
 8 adopted by the governing body of a political subdivision and signed by the chief
 9 executive officer to create a district.

10 (5) "Park facilities" means a public park, including improvements, that is
 11 owned by a district, or a public park, including improvements, that is owned by a
 12 political subdivision but is under the management and control of a district, or both.

13 (6) "Political subdivision" means any city other than a 1st class city, village,
 14 town, or county other than a county with a population of at least 500,000.

15 (7) "Sponsoring political subdivision" means any city other than a 1st class city,
 16 village, town, or county other than a county with a population of at least 500,000, that
 17 creates a district either separately or in combination with another city, village, town,
 18 or county.

19 **229.861 Creation and organization.** (1) Subject to sub. (5), a sponsoring
 20 political subdivision may create a special purpose district that is a unit of
 21 government, that is a body corporate and politic, that is separate and distinct from,
 22 and independent of, the state and the sponsoring political subdivision, and that has
 23 the powers under s. 229.863, if the sponsoring political subdivision does all of the
 24 following:

Handwritten annotations:
 - "step" in a circle pointing to "town" in (6).
 - "any" in a circle pointing to "city" in (6).
 - "any" in a circle pointing to "village" in (6).
 - "any" in a circle pointing to "county" in (6).
 - "any" in a circle pointing to "city" in (7).
 - "any" in a circle pointing to "village" in (7).
 - "any" in a circle pointing to "town" in (7).
 - "any" in a circle pointing to "county" in (7).
 - "any" in a circle pointing to "county" in (7).

1 (a) Adopts an enabling resolution, subject to sub. (2), that does all of the
2 following:

- 3 1. Declares the need for establishing the district.
- 4 2. Contains findings of public purpose.
- 5 3. Contains a detailed description of the boundaries of the proposed district.

6 (b) Files copies of the enabling resolution with the clerk of each political
7 subdivision that is wholly or partly within the boundaries of the proposed district.

8 (2) Subject to sub. (5), a district may have more than one sponsoring political
9 subdivision if each sponsoring political subdivision is identified in a substantially
10 similar enabling resolution that is adopted by the governing body of each sponsoring
11 political subdivision within a 90-day period ~~commencing~~^{beginning} with the date of adoption
12 of the first enabling resolution. If an enabling resolution under sub. (1) is adopted
13 ~~between November 1 and December 31~~^{after October 31 and before January 1} the district may not be created sooner than
14 ~~the second~~^{2nd} succeeding January 1 following the adoption of the resolution.

****NOTE: I ~~created~~^{added} the last sentence in sub. (2) in an attempt to carry out your
intent to allow towns with populations of less than 2,500 to have an opportunity to opt
out of the district. Without this sentence, and with the 90-day window for other political
subdivisions to adopt enabling resolutions, there would ~~be~~^{be} time for such towns to put
a referendum on the spring primary ballot. Is this OK? ~~no~~^{no}

15 (3) A district may also be created, subject to subs. (4) and (5), by a petition and
16 referendum if all of the following occur:

17 (a) ~~A~~^A petition that conforms to the requirements of s. 8.40, which contains a
18 ~~detailed~~^{detailed} description and scale map of the proposed district, on the question of the creation of
19 a district is circulated ~~between January 1 and February 1~~^{after October 31 and before December 31} in each political
20 subdivision that is within the boundaries of the proposed district.

(13)

SECTION 2

1 (b) ~~is~~ The petition is signed by a number of qualified electors residing in the
2 political subdivision equal to at least 15% of the votes cast for governor in the political
3 subdivision at the last gubernatorial election.

4 (c) ~~is~~ The signed petition is presented to the clerk of each political subdivision in
5 which the petition is circulated.

6 (4) If all of the steps in sub. (3) occur^v each political subdivision^v in which
7 petitions containing the requisite number of signatures are submitted to the clerk^v
8 shall hold a referendum at the next succeeding spring election. Subject to sub. (5),
9 if the^{question submitted at the} referendum is approved by a majority of the electors who vote^{in the referendum} at the spring
10 election, a special purpose district^v that is a unit of government, that is a body
11 corporate and politic, that is separate and distinct from, and independent of, the
12 state and the political subdivision, and that^v has the powers under s. 229.863^v is
13 created, the boundaries of which include each political subdivision in which the
14 referendum is approved. The referendum question shall be substantially as follows:^{AA}
15 "Shall a local park district, the territory^{of which} includes in whole or in part the^{A....A} [name of
16 political subdivision], be created?" If a referendum fails in a political subdivision,
17 another petition may not be circulated^{in that political subdivision} sooner than ~~January~~^{November} of the year after the next
18 succeeding year after the last petition was circulated.

19 (5) (a) Before a district, the jurisdiction of which contains more than one
20 political subdivision, may be created^v, the governing bodies of each political
21 subdivision^{which} has adopted a resolution under sub. (1) or in which a referendum^{question}
22 has been approved under sub. (4) shall adopt a resolution or enact an ordinance^v, not
23 later than September 1 of the year in which the resolution under sub. (1) or the
24 referendum^{question} is approved^v that, subject to par. (b), contains an agreement among each
25 of the governing bodies which addresses at least all of the following provisions:

1 1. A mechanism that provides, from each of the political subdivisions, start-up
2 funds for the initial operating costs of the district. The start-up funds shall be
3 sufficient to sustain the district until it receives the first payment that is required
4 to be made under s. 229.864 (2).

5 2. A method of apportioning the board of director seats under sub. (6) among
6 the political subdivisions.

7 3. A method to transfer title of the park facilities within their individual
8 jurisdictions to the district.

9 (b) Before the political subdivisions may consider a resolution or ordinance that
10 is described in par. (a), all of the political subdivisions shall enter into an agreement
11 on the selection of an arbitrator who will decide any of the issues under par. (a) that
12 are not resolved by the political subdivisions by September 1 of the year described
13 under par. (a). If the political subdivisions are unable to reach agreement on any of
14 the items listed in par. (a), the arbitrator shall enter a binding decision, which
15 resolves all such outstanding items, not later than November 1 of the year described
16 under par. (a).

17 (c) If a county is a sponsoring political subdivision or a participating political
18 subdivision that creates a district under sub. (3) any town with a population of less
19 than 2,500 in that county may decline to be a part of the district by taking the actions
20 under par. (d). If a town declines to become part of a district under par. (d), not sooner
21 than two years after the referendum is held under par. (d) the town could become a
22 part of a district if the petition procedures described under sub. (3) are completed and
23 if a referendum is approved in the town under sub. (4). If the referendum is not approved,
24 not sooner than two years after the referendum is held, the town could become a part

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any town
could
may
question is not approved
not approved
could
may

of a district by following the petition and referendum procedures described in this paragraph.

(d) town board may adopt a resolution or enact an ordinance to hold a referendum on the question of whether the town should become part of a district that

may be created which includes the county in which the town is located. Such a referendum shall be held concurrent with the spring primary. If the district may be created under sub. (3), the question shall be substantially as follows: "Shall the Town

of [name of town] participate in the referendum to be held concurrent with the next succeeding spring election on whether a local park district should be created that includes [name of the county in which the town is located]?" If the referendum is

approved, town electors shall participate in the referendum to be held concurrently with the next succeeding spring election. If the referendum is defeated, town electors may not participate in the spring election referendum and the town may not become

a part of a district that may be created. If the district may be created under sub. (1), the question shall be substantially as follows: "Shall the Town of [name of town] become part of a local park district which may be created and that includes [name

of the county in which the town is located]?" If the referendum is approved, the town may become part of the district which may be created and if the referendum is not approved, the town may not become part of the district.

(6) (a) The district is governed by its board of directors. The district board may adopt bylaws to govern the district's activities, subject to this subchapter. The district board shall consist of 9 members who are appointed by the chief executive

officer of each sponsoring or participating political subdivision, according to an agreement reached under sub. (5) (a) 2. or imposed by an arbitrator under sub. (5)

(b) If a town elects not to become part of a district, no later than 42 days before the spring election in any year, the town board may resubmit the question of whether the town shall become a part of a district at a referendum to be held concurrently with the spring election. If the referendum question is approved, the town shall become part of the district on the next succeeding January 1.

any town in the county
if
if a referendum is scheduled to be held in a county under sub. (4), no later than 42 days before the spring primary in the year in which the referendum is to be held, the referendum may be created which includes the county in which the town is located. Such a referendum shall be held concurrent with the spring primary. If the district may be created under sub. (3), the question shall be substantially as follows: "Shall the Town of [name of town] participate in the referendum to be held concurrent with the next succeeding spring election on whether a local park district should be created that includes [name of the county in which the town is located]?" If the referendum is approved, town electors shall participate in the referendum to be held concurrently with the next succeeding spring election. If the referendum is defeated, town electors may not participate in the spring election referendum and the town may not become a part of a district that may be created. If the district may be created under sub. (1), the question shall be substantially as follows: "Shall the Town of [name of town] become part of a local park district which may be created and that includes [name of the county in which the town is located]?" If the referendum is approved, the town may become part of the district which may be created and if the referendum is not approved, the town may not become part of the district.

NOTE: Is it your intent that if a county creates a district, or a district is created in the county, cities and villages would be part of such a district's jurisdiction if their governing bodies take no action?

question submitted at the

question is not approved

.....

question submitted at the

NOTE: Is it your intent that if a town does nothing and a county district which includes a town is created, the town is part of the district?

INS&A

****NOTE: Do you want to require that the appointees be confirmed by the governing body of a political subdivision?

of directors

3

1 (b) The terms of the members of the ~~district~~ board shall be ~~three~~ years, except
 2 that the terms of one-third of the initial appointments shall expire on the 3rd
 3 Tuesday in April that is one year following the next succeeding April; the terms of
 4 one-third of the initial appointments shall expire on the 3rd Tuesday in April that
 5 is ~~two~~ ² years following the next succeeding April; ~~the~~ ^{and} terms of one-third of the initial
 6 appointments shall expire on the 3rd Tuesday in April that is ~~three~~ ³ years following
 7 the next succeeding April. Persons appointed under this par. (a) may be removed
 8 from the ~~district~~ board ^{of directors} before the expiration of their terms by the appointing
 9 authority, but only for cause, as defined in s. 17.16 (2). Vacancies for persons
 10 appointed under par. (a) shall be filled by the appointing authority who appointed
 11 the person whose office is vacant. A person appointed to fill a vacancy under par. (a)
 12 shall serve for the remainder of the term to which he or she is appointed.

13 (c) The ~~district~~ board ^{of directors} shall elect from its membership a chairperson, a vice
 14 chairperson, a secretary, and a treasurer. A majority of the current membership of
 15 the ~~district~~ board constitutes a quorum to do business. The district may take action
 16 based on the affirmative vote of a majority of those directors who are present at a
 17 meeting of the ~~district~~ board.

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

20 (e) Upon the appointment and qualification of a majority of the members of a
 21 ~~district~~ board, the ~~district~~ board may exercise the powers and duties of a ~~district~~
 22 board under this subchapter.

23 (f) At its first meeting, the ~~district~~ board shall name the district.

of directors

of directors

SECTION 2

1 **229.862 Jurisdiction.** The initial jurisdiction of a district shall consist of the
 2 territory of all of the sponsoring political subdivisions that have acted under s.
 3 229.861 (1) and (2) and all of the participating political subdivisions that have acted
 4 under s. 229.861 (3) in same year, or within 90 days ^{after} of the adoption of the first
 5 enabling legislation that is described in s. 229.861 (1). The jurisdiction of the district
 6 may be expanded to include other political subdivisions under procedures adopted
 7 by the ~~district~~ ^{board of directors} board, or it may be expanded to include towns with a population of less
 8 than 2,500 that follow the procedures described in s. 229.861 (5) (c) and (d), except
 9 that a district's jurisdiction may not be expanded unless the governing body of the
 10 political subdivision to be included in the expanded jurisdiction of the district
 11 approves ~~its~~ ^{the} inclusion ~~in the district.~~ ^{of the political subdivision}

12 **229.863 Powers of district.** A district has all of the powers necessary or
 13 convenient to carry out the purposes and provisions of this subchapter. In addition
 14 to all other powers granted by this subchapter, a district may do all of the following:

- 15 (1) Adopt and alter an official seal.
- 16 (2) Sue and be sued in its own name, ^{and} plead and be impleaded.
- 17 (3) Maintain an office.
- 18 (4) In connection with park facilities:
 - 19 (a) Acquire, develop, equip, maintain, improve, operate, and manage the park
 - 20 facilities.
 - 21 (b) Enter into contracts, subject to such standards as may be established by the
 - 22 ~~district~~ ^{board of directors} board.
 - 23 (c) Grant concessions.
 - 24 (5) Employ personnel, and fix and regulate their compensation; and provide,
 - 25 either directly or subject to an agreement under s. 66.0301 as a participant in a

1 benefit plan of another political subdivision, any employee benefits, including an
2 employee pension plan.

3 (6) Purchase insurance, establish and administer a plan of self-insurance or,
4 subject to an agreement with another political subdivision under s. 66.0301,
5 participate in a governmental plan of insurance or self-insurance.

6 (7) Set standards governing the use of, and the conduct within, its park
7 facilities in order to promote public safety and convenience and to maintain order.

8 (8) To carry out its functions, impose, by the adoption of a resolution, the taxes
9 under subch. V of ch. 77, except that the taxes imposed by the resolution may not take
10 effect until the resolution is approved by a majority of the electors in the district's
11 jurisdiction voting on the resolution at a referendum, to be held at the first spring
12 primary or September primary following, by at least 45 days, the date of adoption of
13 the resolution. The question shall be: "Shall a sales tax and a use tax be imposed
14 at the rate of 0.1% in [name of the district] for purposes related to park facilities?"

15 The clerk of the district shall publish the notices required under s. 10.06 (4) (c), (f)
16 and (i) for any referendum held under this subsection. Notwithstanding s. 10.06 (4)
17 (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is valid even
18 if given and published late as long as it is given and published prior to the election
19 as early as practicable. A district may not levy any taxes that are not expressly
20 authorized under subch. V of ch. 77. If a ~~district~~ board of directors adopts a resolution that
21 imposes taxes and the resolution is approved by the electors, the district shall deliver
22 a certified copy of the resolution to the secretary of revenue at least 30 days before
23 its effective date. If a ~~district~~ board adopts a resolution that imposes taxes and the
24 resolution is not approved by the electors, the district may not adopt another

SECTION 2

1 resolution that imposes taxes sooner than one year after the resolution was not
2 approved.

***NOTE: Is the last sentence consistent with your intent?

3 (9) Accept gifts and other aid, which may be used only for the following
4 purposes:

- 5 (a) Maintaining the park facilities.
- 6 (b) Operating the baseball park facilities.
- 7 (c) Making capital improvements to the park facilities.

8 (10) Administer the receipt of revenues, and oversee the payment of bills or
9 other debts incurred by the district.

s. 229.861

10 (11) Change any decision imposed by an arbitrator under ~~sub~~(5) (h).

and

11 **229.864 Powers, duties of a political subdivision.** (1) The number of
12 members of the board specified in ~~§~~ 229.861 (6) (a) may be changed only by an
13 agreement that is approved unanimously by the governing bodies of each political
14 subdivision ~~which~~ ^{that} makes up the jurisdiction of the district.

of directors
e
s.

that makes

15 (2) Annually, the governing bodies of each political subdivision ~~which~~ ^{that} make up
16 the jurisdiction of the district shall forward to the district an amount of money that
17 is at least equal to the amount of money that the political subdivision spent on park
18 facilities in its budget in the year before the political subdivision's current fiscal year.

19 The first payment that is made under this subsection shall be forwarded to the
20 district not later than the first day of the ~~sixth~~ month following the ~~district board's~~
21 first meeting ^{of the board of directors} ~~of the board of directors~~ ^(geth)

***NOTE: Do you want to allow any way for a political subdivision to reduce its contribution? For example, should a reduction in contributions be allowed if the governing bodies of all the political subdivisions in the district agree on a new level of funding from each of them? What if a sales tax is imposed and approved and it generates sufficient revenues to fund the district's budget?

of

1 (3) In addition to any powers that it may otherwise have, a political subdivision
2 located wholly or partly within a district's jurisdiction may do any of the following:

3 (a) Make grants or loans to a district upon terms that the political subdivision
4 considers appropriate.

5 (b) Expend public funds to subsidize a district. ✓

6 (c) Borrow money under ss. 67.04 ✓ and 67.12 (12) for park facilities or to fund
7 grants, loans, ✓ or subsidies to a district.

8 (d) Lease or transfer property to a district upon terms that the political
9 subdivision considers appropriate.

****NOTE: Is sub. (3) consistent with your intent? The provision is similar to s.
229.69, which applies to local professional baseball park districts, and s. 229.826, which
applies to professional football stadium districts. (1) to

10 **229.865 Dissolution of district.** Subject to providing for the payment of
11 its debts, and the performance of its other contractual obligations, a district may be
12 dissolved by the action of the ~~district~~ ^{board of directors} board. If the district is dissolved, the property

13 of the district shall be transferred to the political subdivisions in the jurisdiction by
14 the ~~district~~ ^{board of directors} board, based on at least all of the following factors:

15 (1) ~~(a)~~ The current value of park facilities transferred by a political subdivision to
16 a district.

17 (2) ~~(a)~~ The amount of money contributed to the district during its existence by a
18 political subdivision under s. 229.864 (2). ✓

19 (3) ~~(a)~~ The amount of sales tax revenue described under s. 229.863 (8) that is
20 collected in each political subdivision during the district's existence. ✓

21 (4) ~~(a)~~ The amount of any other contribution made by a political subdivision to a
22 district, including any contribution that is made under s. 229.864 (3). ✓

23

(END)

the department of revenue that the district is dissolved, and
the district board shall certify to the
of directors

Insert A

on which

Under the bill, a district may adopt a resolution to impose a sales tax and a use tax at a rate of 0.1% on the sale or use of tangible personal property and services in the district, subject to approval by the electors of a district at a referendum. The district must hold the referendum at the first spring or September primary that is at least 45 days after the date that the district adopts the resolution to impose the taxes. The district may use the tax revenue only for purposes related to park facilities. A retailer in the district may not collect the tax imposed by the district after the district dissolves.

Under the bill, a district's income is exempt from the income tax, a district's property is exempt from the property tax, property transferred to a district is exempt from the real estate transfer fee, and sales of tangible personal property or services to the district are exempt from all state and local sales taxes and use taxes.

Insert 3 - 1 ✓

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

20.566 (1) (gc) Administration of local park district taxes. ~~From the moneys transferred from the appropriation account under s. 20.835(4) (gc),~~ the amounts in the schedule for administering the special district taxes imposed under s. 77.704 by a local park district, created under subch. VI of ch. 229, ^{One and one-half percent of all moneys received from the taxes imposed under s. 77.704 shall be credited to this appropriation account.}

SECTION 2. 20.835 (4) (gc) of the statutes is created to read:

20.835 (4) (gc) Local park district taxes. ^{Ninety-eight and one-half percent of} moneys received from the taxes ^{provided in s. 77.76(3n) ✓} imposed under s. 77.704, for the purpose of distribution to the special districts that ^{of} adopt a resolution imposing taxes under subch. VI of ch. 77, and for the purpose of financing a local park district, except that, of those tax revenues collected under subch. VI of ch. 77, 1.5% shall be credited to the appropriation account under s.

~~20.566(1)(gc)~~

Insert 3 - 16

SECTION 3. 70.11 (37m) of the statutes is created to read:

70.11 (37m) LOCAL PARK DISTRICT. The property of a local park district under subch. VI of ch. 229.

1 SECTION 4. 71.26 (1) (bm) of the statutes is amended to read:

2 71.26 (1) (bm) *Certain local districts.* Income of a local exposition district
3 created under subch. II of ch. 229, a local professional baseball park district created
4 under subch. III of ch. 229 ~~or~~, a local professional football stadium district created
5 under subch. IV of ch. 229 ~~or~~, a local cultural arts district created under subch. V of
6 ch. 229 ² ~~or~~ a local park district under subch. VI of ch. 229.

NOTE: NOTE: Par. (bm) is shown as affected by two acts of the ~~1999~~ legislature and as merged by the revisor under s. 13.93 (2) (c).NOTE:

History: 1987 a. 312; 1987 a. 411 ss. 22, 124 to 129; 1989 a. 31, 336; 1991 a. 37, 39, 221, 269; 1993 a. 16, 112, 246, 263, 399, 437, 491; 1995 a. 27, 56, 351, 371, 380, 428; 1997 a. 27, 37, 184, 237; 1999 a. 9, 65; 1999 a. 150 s. 672; 1999 a. ~~167~~ 194; s. 13.93 (2) (c).

7 SECTION 5. 77.25 (18m) of the statutes is created to read:

8 77.25 (18m) To a local park district under subch. VI of ch. 229.

9 SECTION 6. 77.54 (9a) (i) of the statutes is created to read:

10 77.54 (9a) (i) A local park district under subch. VI of ch. 229.

11 SECTION 7. 77.704 of the statutes is created to read:

12 77.704 **Adoption by resolution; local park district.** A local park district
13 created under subch. VI of ch. 229, by resolution under s. 229.863 (8), may impose
14 a sales tax and a use tax under this subchapter at a rate of 0.1% of the gross receipts
15 or sales price. Those taxes may be imposed only in their entirety. The imposition of
16 the taxes under this section shall be effective on the first day of the first month that
17 begins at least 30 days after the certification of the approval of the resolution by the
18 electors in the district's jurisdiction under s. 229.863 (8).

19 SECTION 8. 77.707 (3) of the statutes is created to read:

20 77.707 (3) Retailers and the department of revenue may not collect a tax under
21 s. 77.704 for any local park district created under subch. VI of ch. 229 after the
22 calendar quarter during which the local park district board makes the certification
23 to the department of revenue under s. 229.865, except that the department of

1 revenue may collect from retailers taxes that accrued before that calendar quarter
2 and fees, interest[✓] and penalties that relate to those taxes.

3 SECTION 9. 77.71 of the statutes is amended to read:

4 **77.71 Imposition of county and special district sales and use taxes.**

5 Whenever a county sales and use tax ordinance is adopted under s. 77.70 or a special
6 district resolution is adopted under s. 77.704, 77.705 or 77.706, the following taxes
7 are imposed:

8 (1) For the privilege of selling, leasing or renting tangible personal property
9 and for the privilege of selling, performing or furnishing services a sales tax is
10 imposed upon retailers at the rate of 0.5% in the case of a county tax or at the rate
11 under s. 77.704, 77.705 or 77.706 in the case of a special district tax of the gross
12 receipts from the sale, lease or rental of tangible personal property, except property
13 taxed under sub. (4), sold, leased or rented at retail in the county or special district
14 or from selling, performing or furnishing services described under s. 77.52 (2) in the
15 county or special district.

16 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax or
17 at the rate under s. 77.704, 77.705 or 77.706 in the case of a special district tax of the
18 sales price upon every person storing, using or otherwise consuming in the county
19 or special district tangible personal property or services if the property or service is
20 subject to the state use tax under s. 77.53, except that a receipt indicating that the
21 tax under sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax
22 under this subsection and except that if the buyer has paid a similar local tax in
23 another state on a purchase of the same property or services that tax shall be credited
24 against the tax under this subsection and except that for motor vehicles that are used
25 for a purpose in addition to retention, demonstration or display while held for sale

1 in the regular course of business by a dealer the tax under this subsection is imposed
2 not on the sales price but on the amount under s. 77.53 (1m).

3 (3) An excise tax is imposed upon a contractor engaged in construction
4 activities within the county or special district, at the rate of 0.5% in the case of a
5 county tax or at the rate under s. 77.704, 77.705 or 77.706 in the case of a special
6 district tax of the sales price of tangible personal property that is used in
7 constructing, altering, repairing or improving real property and that becomes a
8 component part of real property in that county or special district, except that if the
9 contractor has paid the sales tax of a county in the case of a county tax or of a special
10 district in the case of a special district tax in this state on that property, or has paid
11 a similar local sales tax in another state on a purchase of the same property, that tax
12 shall be credited against the tax under this subsection.

13 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax or
14 at the rate under s. 77.704, 77.705 or 77.706 in the case of a special district tax of the
15 sales price upon every person storing, using or otherwise consuming a motor vehicle,
16 boat, snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer,
17 all-terrain vehicle or aircraft, if that property must be registered or titled with this
18 state and if that property is to be customarily kept in a county that has in effect an
19 ordinance under s. 77.70 or in a special district that has in effect a resolution under
20 s. 77.704, 77.705 or 77.706, except that if the buyer has paid a similar local sales tax
21 in another state on a purchase of the same property that tax shall be credited against
22 the tax under this subsection.

History: 1985 a. 41; 1987 a. 27; 1995 a. 27, 56; 1999 a. 167.

23 **SECTION 10.** 77.76 (3n) of the statutes is created to read:

1 77.76 (3n) From the appropriation under s. 20.835 (4) (gc), the department of
 2 revenue shall distribute 98.5% of the taxes reported for each local park district that
 3 has imposed taxes under this subchapter, minus the district portion of the retailers'
 4 discount, to the local park district no later than the end of the 3rd month following
 5 the end of the calendar quarter in which such amounts were reported. At the time
 6 of distribution, the department of revenue shall indicate the taxes reported by each
 7 taxpayer. In this subsection, the "district portion of the retailers' discount" is the
 8 amount determined by multiplying the total retailers' discount by a fraction, the
 9 numerator of which is the gross local park district sales and use taxes payable and
 10 the denominator of which is the sum of the gross state and local park district sales
 11 and use taxes payable. The local park district taxes distributed shall be increased
 12 or decreased to reflect subsequent refunds, audit adjustments, and all other
 13 adjustments of the local park district taxes previously distributed. Interest paid on
 14 refunds of local park district sales and use taxes shall be paid from the appropriation
 15 under s. 20.835 (4) (gc) at the rate paid by this state under s. 77.60 (1) (a). Any local
 16 park district receiving a report under this subsection is subject to the duties of
 17 confidentiality to which the department of revenue is subject under s. 77.61 (5).

18 **SECTION 11.** 77.76 (4) of the statutes is amended to read:

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

History: 1985 a. 29, 41; 1991 a. 37, 269; 1995 a. 56; 1999 a. 9, 167.

77.704

2001-2002 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1452/P1inJTK
JTK.....

INSERT 8A: ✓

~~NO 9~~ Alternatively, if a number of qualified electors of the town equal to at least 15% of the votes cast for governor in the town at the last gubernatorial election sign and file a petition, conforming to the requirements of s. 8.40, with the town clerk no later than ^e February 12 of any year other than a year following a year in which a referendum question on the participation of the town in the district is not approved, the town board shall resubmit the question of the participation of the town in the district to the electors of the town at a referendum held concurrent² with the spring election.

14

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1452/P1dn
MES&JK.....
kmg

Representative Huber:

that
Please review this draft very carefully to ensure that it is consistent with your intent. The instructions Joe Kreye and I received did not address all of the issues we encountered while preparing the draft. In some instances, I contacted Jeremy for clarification. In other instances, I guessed at what your intent is, based on the instructions I ~~did~~ have, and raised a question or explained the choice I made in a ~~NOTE~~ ^{NOTE} in the body of the draft. We also have a number of specific questions. that

(1) I believe that a park district may invest funds ^{that are} not immediately needed in the investments ~~specified~~ specified in s. 66.0603 (1m) (a) because I believe that a park district's board meets the definition of "governing board" in s. 34.01 (1) that is cross-referenced in s. 66.0603 (1g). Is this OK, or do you want to prohibit a park district board from investing funds that are not immediately needed as provided in s. 66.0603 (1m)?

(2) I believe that a park district board may not exercise the power of eminent domain under ch. 32 because I don't believe that it is included among the governmental entities under s. 32.02 (1) that may condemn property, nor is a district board authorized to exercise this power in s. 229.863. Is this OK, or would you like a park district board to be able to exercise the power of eminent domain?

3) Your instructions did not specify anything regarding the dissolution of a district. Please review s. 229.865 and let me know if ^{this} is not consistent with your intent. It is based on s. 229.71, the local professional baseball park district ^{subchapter} subchapter. ^{STAT}

(4) ^{CIRCU} I changed the dates for ^{circu} circulating the petition from "January 2" to February 12" to ^{to allow} a town to put the ^{the} question on the ballot ^{at the} ~~at the~~ ^{at least} ~~at least~~ 42 days before the spring primary. Is this OK? ^{STAT}

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.state.wi.us

(1) The appropriation for the administration of local park district taxes indicates "\$-0-" for expenditure in fiscal years 2001-02 and 2002-03. When you know the dollar amounts ^{ts} for the appropriations, please contact ~~me~~ ^{me} and ~~Julie~~ ^{Julie} either redraft the bill ^{or} draft an amendment, whichever is appropriate. → (JK)

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1452/P1dn
MES&JK:kmg:kjf

April 11, 2001

Representative Huber:

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(1) I believe that a park district may invest funds that are not immediately needed in the investments specified in s. 66.0603 (1m) (a) because I believe that a park district's board meets the definition of "governing board" in s. 34.01 (1) that is cross-referenced in s. 66.0603 (1g). Is this OK, or do you want to prohibit a park district board from investing funds that are not immediately needed as provided in s. 66.0603 (1m)?

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(3) Your instructions did not specify anything regarding the dissolution of a district. Please review s. 229.865 and let me know if this is not consistent with your intent. It is based on s. 229.71, the local professional baseball park districts subchapter.

(4) I changed the dates for circulating the petition from "January 2 to February 12" to "November 2 to December 12" to allow a town to put the question on the ballot at least 42 days before the spring primary. Is this OK?

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.state.wi.us

(1) The appropriation for the administration of local park district taxes indicates "\$-0-" for expenditure in fiscal years 2001-02 and 2002-03. When you know the dollar amounts for the appropriation, please contact me and I will either redraft the bill or draft an amendment, whichever is appropriate.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
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INSTRUCTIONS
for p2

4/12/01 Meeting w/ Greg Huber
✓ make the Park board members elected

✓ 3 yr terms - staggered

✓ let munis or arls. to decide if at-large or by districts

✓ exclude counties *

✓ restrict to cities, villages & towns
w/ pop of > 2500

✓ to form a dist/ must have > 1 muni

(2) If dist is set up -- no muni parks
comms -- no ch. 27

✓ No condemnation auth -- dist lrd
must ask city or vill or town where
land is located to condemn

✓ * Get rid of all lang. limiting frequency
of referenda

Ref may only be in April -

(2) allow longer pd for circulation
petition

Timing: first ref in April of yr /
decisions made by Sept 1 of yr / or
arb. decides by Nov. 1

election of directors is next April
directors take office ^{first Monday in June} / same as ~~mayor~~ ~~city~~
DPT superintendent - ~~July~~

allow to hire ~~local~~ people
as needed, but administrators start first
~~Monday of July~~

effective control of parks shifts to
dist on ~~Monday of July~~
next Jan. 1

as soon as local take office ^{in June} they can
hire staff, etc & dist local take over
operation on parks on ~~Monday of July~~
next January 1

Key: must have at 2 cities, villages or
towns & the 2 must be contiguous

ie, if 3 have refs & 2 passes in 2,
can only create dist if 2
remaining municipalities are contiguous

4/17

Instructions for / P2

Additional instructions from Rep. Huber

- 1) ~~park + recreation districts - -
incl. rec. activities like boating~~
- 2) If a park + rec district is created,
prohibit the muni from ^{creation} paying ~~for~~ for
creating parks - - all park + rec activity
must be done by the park + rec dist.
- 3) Once a dist is formed, allow other
munis to join or other park districts
to merge