

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3560/1dn
MES:jld:rs

October 19, 2001

Rep. Wieckert:

I have removed the references to s. 234.60 from the bill, as suggested by Mr. Flynn in his letter to Mr. Conrad that you forwarded to me. I have also repealed s. 71.05 (1) (c) 2. as Mr. Flynn suggested. As far as Pam Kahler and I know, WHEDA has never issued bonds to fund a loan under s. 234.935, 1997 stats., so there is no reason for the tax exemption to exist in s. 71.05 (1) (c) 2. You may also want to check with David Schug at the Fiscal Bureau to make sure that WHEDA has not issued any such bonds.

I have not included Mr. Flynn's suggestion to remove references to "bonds issued under section 234.65 for the purpose of baseball stadiums" because I'm not sure how broadly he would like the proposed repeal to be. Section 70.11 (36) (a) refers to "Property consisting of or contained in a sports and entertainment home stadium, except a football stadium as defined in s. 229.821 (6) . . .," and s. 70.11 (36) (b) applies to "Property consisting of or contained in a football stadium, as defined in s. 229.821 (6) . . ."

It seems that s. 70.11 (36) (a) could apply to other stadiums besides Miller Park, such as the baseball stadium where the Appleton Foxes play, or a stadium where a professional basketball, hockey, or soccer team plays. I just don't know whether WHEDA has ever issued any bonds to which the tax exemptions under s. 71.05 (1) (c) 1., 71.26 (1m) (e), or 71.45 (1t) (e) applies, and whether Mr. Flynn would like the exemption to continue to apply to a property consisting of or contained in a football stadium, as defined in s. 229.821 (6).

Please let me know if you want to repeal s. 71.05 (1) (c) 1., and also s. 70.11 (36), or if you'd like to repeal only s. 70.11 (36) (a), or if you'd like to limit the applicability of s. 70.11 (36) (a) to a stadium other than Miller Park, or something else altogether.

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