

2003 SENATE BILL 203

June 23, 2003 – Introduced by Senators CARPENTER, ERPENBACH, STEPP, HANSEN and BRESKE, cosponsored by Representatives CULLEN, LADWIG, J. LEHMAN, TURNER and KERKMAN. Referred to Committee on Homeland Security, Veterans and Military Affairs and Government Reform.

1 **AN ACT to amend** 77.707 (1) of the statutes; **relating to:** the sunset of local
2 professional baseball park district sales and use taxes.

Analysis by the Legislative Reference Bureau

Under current law, a local professional baseball park district (district) may collect sales and use taxes from the sale of tangible personal property and taxable services in the district. The district may not collect such taxes after the calendar quarter in which the district certifies to the Department of Revenue that the district has retired all of its bonds. Under this bill, the district may not collect sales and use taxes in the district after the calendar quarter ending on December 31, 2014.

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:

3 **SECTION 1.** 77.707 (1) of the statutes is amended to read:
4 77.707 (1) Retailers and the department of revenue may not collect a tax under
5 s. 77.705 for any local professional baseball park district created under subch. III of
6 ch. 229 after the calendar quarter ~~during which the local professional baseball park~~

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SECTION 1

1 ~~district board makes a certification to the department of revenue under s. 229.685~~
2 ~~(2) ending on December 31, 2014,~~ except that the department of revenue may collect
3 from retailers taxes that accrued before that calendar quarter and fees, interest and
4 penalties that relate to those taxes.

5 (END)