

**ASSEMBLY BILL 488 (LRB -0856)**

An Act to amend 77.982 (3) and 77.991 (3) of the statutes; relating to: the administration of local exposition district taxes. (FE)  
**2003**

|        |    |   |     |
|--------|----|---|-----|
| 08-29. | A. | Introduced by Representative <b>Foti</b> ; cosponsored by Senator <b>Darling</b> , by request of Wisconsin Center District. |     |
| 08-29. | A. | Read first time and referred to committee on Ways and Means .....   | 345 |
| 09-18. | A. | Fiscal estimate received.   |     |
| 10-15. | A. | Public hearing held.  |     |
| 12-03. | A. | Executive action taken.   |     |
| 12-03. | A. | Assembly amendment 1 offered by committee on Ways and Means ( <b>LRB a1046</b> ) .....                                      | 564 |
| 12-05. | A. | Report Assembly Amendment 1 adoption recommended by committee on Ways and Means, Ayes 12, Noes 0 .....                      | 566 |
| 12-05. | A. | Report passage as amended recommended by committee on Ways and Means, Ayes 11, Noes 1 .....                                 | 566 |
| 12-05. | A. | Referred to committee on Rules .....  | 566 |

**2004**

|        |    |   |     |
|--------|----|---|-----|
| 01-15. | A. | Placed on calendar 1-20-2004 by committee on Rules.   |     |
| 01-20. | A. | Read a second time .....  | 617 |
| 01-20. | A. | Assembly amendment 1 <b>adopted</b> .....   | 617 |
| 01-20. | A. | Ordered to a third reading .....  | 617 |
| 01-20. | A. | Rules suspended .....   | 618 |
| 01-20. | A. | Read a third time and <b>passed</b> .....   | 618 |
| 01-20. | A. | Ordered immediately messaged .....  | 618 |
| 01-21. | S. | Received from Assembly .....  | 563 |
| 01-21. | S. | Read first time and referred to committee on Homeland Security, Veterans and Military Affairs and Government Reform .....                   | 564 |
| 02-18. | S. | Public hearing held.  |     |
| 02-20. | S. | Executive action taken.   |     |
| 02-23. | S. | Report concurrence recommended by committee on Homeland Security, Veterans and Military Affairs and Government Reform, Ayes 5, Noes 0 ..... | 622 |
| 02-23. | S. | Available for scheduling.   |     |
| 03-10. | S. | Placed on calendar 3-11-2004 by committee on Senate Organization.   |     |
| 03-11. | S. | Placed on calendar 3-11-2004 by committee on Senate Organization.   |     |
| 03-11. | S. | Read a second time.   |     |
| 03-11. | S. | Ordered to a third reading.   |     |
| 03-11. | S. | Rules suspended.  |     |
| 03-11. | S. | Read a third time and <b>concurred in</b> .   |     |
| 03-16. | S. | Ordered immediately messaged.   |     |
| 03-16. | A. | Received from Senate concurred in .....   | 895 |

**2003  
ENROLLED BILL**

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**ADOPTED DOCUMENTS:**

Orig     Engr         SubAmdt     

03 -0856 |

Amendments to above (if none, write "NONE"): AA1

Corrections - show date (if none, write "NONE"): none

Topic relating

3/17/04      [Signature]  
Date                      Enrolling Drafter

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## 2003 ASSEMBLY BILL 488

August 29, 2003 – Introduced by Representative FOTI, cosponsored by Senator DARLING, by request of Wisconsin Center District. Referred to Committee on Ways and Means.

1     **AN ACT to amend** 77.982 (3) and 77.991 (3) of the statutes; **relating to:** the  
2           administration of local exposition district taxes.

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### *Analysis by the Legislative Reference Bureau*

Under current law, a county may impose a sales and use tax on the sale of tangible personal property and services in the county. Under current law, a local professional baseball park district and a local professional football stadium district may impose a sales and use tax on the sale of tangible personal property and services in the district. Retailers in the county or district collect the tax and remit the tax to the Department of Revenue (DOR). DOR distributes the tax revenue back to the county or district, less administrative expenses, along with a report that indicates the amount of the taxes collected from each retailer in the county or district.

Under current law, a local exposition district may impose a sales tax on food and beverage sales in the district and on automobile rentals in the district. Retailers in the district collect the tax and remit the tax to DOR. DOR distributes the tax revenue back to the district, less administrative expenses, but DOR is not required to submit a report that indicates the amount of the taxes collected from each retailer in the district. Under this bill, DOR must submit a report to the local exposition district that indicates the amount of the taxes collected from each retailer in the district.

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

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

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m,

SECTION 1. 77.982 (3) of the statutes is amended to read:

77.982 (3) From the appropriation under s. 20.835 (4) (gg), the department of revenue shall distribute 97.45% of the taxes collected under this subchapter for each district to that district and shall indicate to the district the taxes reported by each taxpayer in that district, no later than the end of the month following the end of the calendar quarter in which the amounts were collected. The taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments. Interest paid on refunds of the tax under this subchapter shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1) (a). Those taxes may be used only for the district's debt service on its bond obligations. Any district that receives a report along with a payment under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

SECTION 2. 77.991 (3) of the statutes is amended to read:

77.991 (3) From the appropriation under s. 20.835 (4) (gg), the department of revenue shall distribute 97.45% of the taxes collected under this subchapter for each district to that district and shall indicate to the district the taxes reported by each taxpayer in that district, no later than the end of the month following the end of the calendar quarter in which the amounts were collected. The taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments. Interest paid on refunds of the tax under this subchapter shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1) (a). Those taxes may be used only for the district's debt service on its bond obligations. Any district that receives a report along with a payment under this

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1 subsection is subject to the duties of confidentiality to which the department of  
2 revenue is subject under s. 77.61 (5).

3 (END)

**ASSEMBLY AMENDMENT 1,  
TO 2003 ASSEMBLY BILL 488**

December 3, 2003 - Offered by COMMITTEE ON WAYS AND MEANS.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 1: before that line insert:

3 **"SECTION 1b.** 66.0615 (1m) (f) 3. of the statutes is amended to read:

4 66.0615 (1m) (f) 3. From the appropriation under s. 20.835 (4) (gg), the  
5 department of revenue shall distribute 97.45% of the taxes collected under this  
6 paragraph for each district to that district and shall indicate to the district the taxes  
7 reported by each taxpayer in that district, no later than the end of the month  
8 following the end of the calendar quarter in which the amounts were collected. The  
9 taxes distributed shall be increased or decreased to reflect subsequent refunds, audit  
10 adjustments and all other adjustments. Interest paid on refunds of the tax under  
11 this paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the  
12 rate under s. 77.60 (1) (a). Any district that receives a report along with a payment

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1 under this subdivision or subd. 2. is subject to the duties of confidentiality to which  
2 the department of revenue is subject under s. 77.61 (5).

3 **2.** Page 2, line 1: delete "SECTION 1" and substitute "SECTION 1m".

4 (END)