

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.

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.

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

ASSEMBLY BILL 488**SECTION 1**

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

2 77.982 (3) From the appropriation under s. 20.835 (4) (gg), the department of
3 revenue shall distribute 97.45% of the taxes collected under this subchapter for each
4 district to that district and shall indicate to the district the taxes reported by each
5 taxpayer in that district, no later than the end of the month following the end of the
6 calendar quarter in which the amounts were collected. The taxes distributed shall
7 be increased or decreased to reflect subsequent refunds, audit adjustments, and all
8 other adjustments. Interest paid on refunds of the tax under this subchapter shall
9 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
10 (a). Those taxes may be used only for the district's debt service on its bond
11 obligations. Any district that receives a report along with a payment under this
12 subsection is subject to the duties of confidentiality to which the department of
13 revenue is subject under s. 77.61 (5).

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

15 77.991 (3) From the appropriation under s. 20.835 (4) (gg), the department of
16 revenue shall distribute 97.45% of the taxes collected under this subchapter for each
17 district to that district and shall indicate to the district the taxes reported by each
18 taxpayer in that district, no later than the end of the month following the end of the
19 calendar quarter in which the amounts were collected. The taxes distributed shall
20 be increased or decreased to reflect subsequent refunds, audit adjustments, and all
21 other adjustments. Interest paid on refunds of the tax under this subchapter shall
22 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
23 (a). Those taxes may be used only for the district's debt service on its bond
24 obligations. Any district that receives a report along with a payment under this

ASSEMBLY BILL 488

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)