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**WISCONSIN LEGISLATIVE COUNCIL  
AMENDMENT MEMO**

<b>2003 Senate Bill 203</b>	<b>Senate Substitute Amendment 2 and Senate Amendment 1 to the Substitute Amendment</b>
<i>Memo published:</i> March 15, 2004	<i>Contact:</i> Richard Sweet, Senior Staff Attorney (266-2982)

*Current law* provides that a local professional baseball park district may impose a sales and use tax at a rate of no more than .1% of the gross receipts or sales price. Current law also provides that this tax sunsets after the local professional baseball park district makes a certification to the Department of Revenue. The certification must occur as soon as practicable after the retirement of all bonds issued for the initial construction of baseball park facilities and bonds issued to fund or refund those bonds, and after funding a fund sufficiently to meet any maintenance or capital improvement obligations between the district and any professional baseball team using the park as a home stadium.

*Senate Bill 203* sunsets the sales and use tax for local professional baseball park districts as of December 31, 2014.

*Senate Substitute Amendment 2* imposes a fee on the seller of a professional baseball franchise at the rate of 5% of the sales price of the franchise if, prior to the sale, the franchise uses the baseball park facilities of the district as its home park. The fee imposed is paid to the local professional baseball park district and the district may use the fee only to retire bonds issued for the initial construction of baseball park facilities or bonds issued to fund or refund those bonds prior to their maturity. However, if all such bonds have been retired or have matured, the district may use the fee for the operation and maintenance of the baseball park facilities.

*Senate Amendment 1 to Senate Substitute Amendment 1* includes the provision from the original Senate Bill 203 that sunsets the sales and use tax for local professional baseball park districts as of December 31, 2014. In addition, the amendment requires the Legislative Audit Bureau to conduct a biennial financial audit of a local professional baseball park district to determine whether the revenue from the sales and use tax is being used for the purposes specified in the statutes.

**Legislative History**

On February 20, 2004, the Senate Committee on Homeland Security, Veterans and Military Affairs and Government Reform recommended passage of the bill by a vote of Ayes 5, Noes 0.

Senate Substitute Amendment 2 was introduced by Senator Mary Lazich and others and Senate Amendment 1 to the substitute amendment was introduced by Senator Cathy Stepp and others. On March 11, 2004, the Senate adopted Senate Amendment 1 to Senate Substitute Amendment 2, and adopted Senate Substitute Amendment 2, both by voice votes; and passed the bill as amended by a vote of Ayes 32, Noes 0.

RNS:jal:ksm

1/29/04

SB 203

Carpenter

sunsets Miller Park tax (12/23/04)

Washington

Ouzaukee

Milwaukee

} supporting  
resolutions

Stadium district board gives

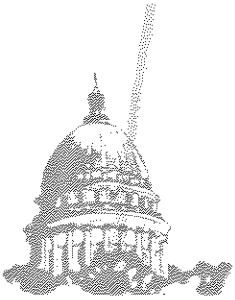
money for maintenance of Miller Park

SB 410

departments only getting back

≈ 70% per inspection through

2% dues



WISCONSIN STATE SENATE  
**TIM CARPENTER**  
SENATOR — 3RD DISTRICT

State Capitol \* P.O. Box 7882 \* Madison, Wisconsin 53707-7882 \* Phone: (608) 266-8535

September 18, 2003

Via Hand Delivery

Senator Ron Brown  
Chair, Committee on Homeland Security,  
Veterans and Military Affairs and Government Reform  
Room 104 S

Dear Senator Brown:

Senate Bill 203 is bipartisan bill that will sunset in 2014 the local professional baseball park district sales and use taxes for Miller Park. We all know that a tax, once imposed, is very difficult to end. The taxing authority will usually try to find new reasons to continue the tax. The voters approved this tax on the promise that the tax would be temporary, and we should keep this promise to the taxpayers in the five counties affected by this tax.

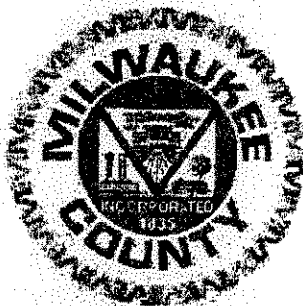
I hope that you will consider bringing this bill to a hearing in your committee. If you have any questions regarding this matter, I would be happy to discuss this with you.

Thank you very much for your consideration.

Sincerely,

A handwritten signature of Tim Carpenter, consisting of a stylized 'T' and 'C'.

Tim Carpenter



**MILWAUKEE COUNTY  
INTERGOVERNMENTAL RELATIONS**

901 NORTH 9<sup>TH</sup> STREET, ROOM 302  
MILWAUKEE, WI 53233

PHONE: 414-278-4351/FAX: 414-223-1392

**FACSIMILE TRANSMITTAL SHEET**

TO: <i>Sen. Brown</i>	FROM: <i>Ray de la Rosa</i>
COMPANY:	DATE: <i>1/29/04</i>
FAX NUMBER: <i>(608) 267-2871</i>	TOTAL NO. OF PAGES INCLUDING COVER: <i>5</i>
PHONE NUMBER:	SENDER'S REFERENCE NUMBER:
RE: <i>SB-203</i>	YOUR REFERENCE NUMBER:

- URGENT   
 FOR REVIEW   
 PLEASE COMMENT   
 PLEASE REPLY   
 PLEASE RECYCLE

NOTES/COMMENTS:

The logo for Milwaukee County Intergovernmental Relations is a black rectangle with white text. The text is arranged in three lines: "Milwaukee County" on the top line, "Intergovernmental" on the middle line, and "Relations" on the bottom line. The font is a bold, sans-serif typeface.

**Milwaukee County  
Intergovernmental  
Relations**

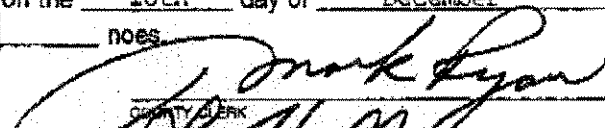
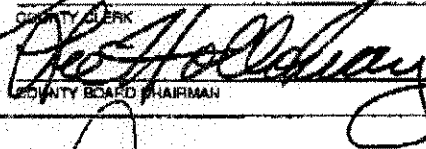
# Memo

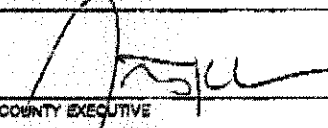
**To:** Senator Ron Brown  
**From:** Roy de la Rosa  
**CC:**  
**Date:** 01/29/04  
**Re** **Support for SB-203**

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Attached is Milwaukee County Resolution #03-634, introduced by Supervisor Robert McDonald, which supports the intent of SB-203. This Bill will be heard today at 1:00 p.m., by the Homeland Security, Veterans and Military Affairs and Government Reform, Committee. Milwaukee County would appreciate your support on the matter.

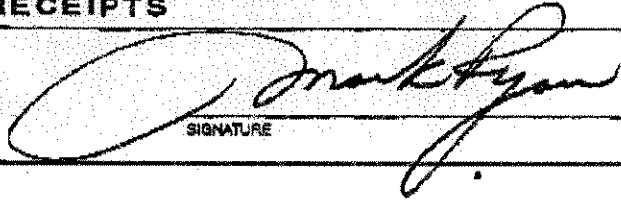
<b>RECORD OF COUNTY BOARD AND COUNTY EXECUTIVE ACTIONS</b> 3327 R2	<input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance	COUNTY BOARD FILE NO. File No. 03-634
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<b>CERTIFICATION TO COUNTY BOARD PASSAGE</b>	I certify that the attached resolution or ordinance was adopted by The Board of Supervisors of Milwaukee County at a meeting held on the <u>18th</u> day of <u>December</u> 20 <u>03</u> by a vote of <u>22</u> ayes <u>1</u> noes	
	DATE SIGNED <u>12-18-03</u>	 COUNTY CLERK
	DATE SIGNED <u>12-18-03</u>	 COUNTY BOARD CHAIRMAN

<b>COUNTY EXECUTIVE'S ACTION</b>	I approve the attached resolution or ordinance.	
	DATE SIGNED <u>12-22-03</u>	 COUNTY EXECUTIVE

<b>CERTIFICATION OF PUBLICATION</b>	DATE PUBLISHED _____	DATE SIGNED _____	COUNTY CLERK _____
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**RECEIPTS**

<b>BY COUNTY CLERK'S OFFICE</b>	JAN - 7 2004	 SIGNATURE
	DATE SIGNED	

DEC 18 2003

Adopted  
2a-1

File No. 03-634  
(Journal, December 18, 2003)

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(ITEM 2) Resolution by Supervisor McDonald, Cesarz, Endries and others, supporting the imposition of a definite sunset date of 2014 for the Southeast Wisconsin Professional Baseball Park District's 0.1% sales tax and further authorizing the Division of Intergovernmental Relations to work with the members of the County Board and County Executive to convey this request to the Governor and State Legislature, by recommending adoption of the following:

**AN AMENDED RESOLUTION**

WHEREAS, the 1995 Wisconsin Act 56 created the Southeast Wisconsin Professional Baseball Park District and further provided the District with the authority to issue revenue bonds and to impose a 0.1% sales tax in Milwaukee, Ozaukee, Racine, Washington, and Waukesha counties; and

WHEREAS, in 1995 Milwaukee County supported the Milwaukee Brewers and keeping Major League Baseball in Milwaukee; and

WHEREAS, Milwaukee County still supports the Milwaukee Brewers and Major League Baseball in Milwaukee today; and

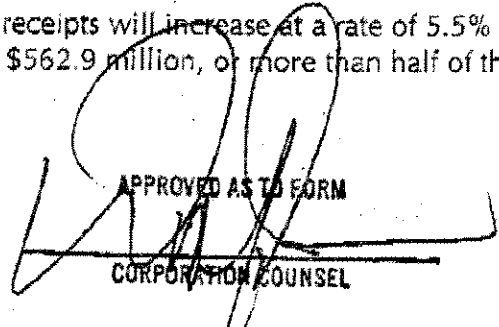
WHEREAS, a 1995 Memorandum of Understanding signed by the State of Wisconsin, Milwaukee County, City of Milwaukee, and the Milwaukee Brewers outlined the stadium's ownership, design, construction, and management; and

WHEREAS, the total budget outlined in the MOU was \$322 million including \$250 million for construction and \$72 million for infrastructure improvements; and

WHEREAS, the MOU also included a provision that Milwaukee County would provide \$18 million in funding for the construction of the stadium, and in 1998 the District granted a \$2 million credit in exchange for the rights to demolish and salvage Milwaukee County Stadium bringing the total County cash commitment to \$16 million; and

WHEREAS, while the MOU includes a construction budget of \$322 million, a 2002 Audit conducted by the Legislative Audit Bureau concluded that the total cost of construction was roughly \$414 million, and total costs for the stadium once the 2030 lease expires will approach \$1 billion including principal and interest payments; and

WHEREAS, assuming that sales and use tax receipts will increase at a rate of 5.5% annually, it is estimated that the taxpayers will pay \$562.9 million, or more than half of the anticipated total cost for Miller Park by 2014; and

  
APPROVED AS TO FORM  
CORPORATION COUNSEL



45 WHEREAS, Wisconsin State Statutes do not pre-determine a date when the  
46 taxpayers of Southeastern Wisconsin will be relieved of the stadium tax burden, however it  
47 has been concluded by the District that their outstanding debt will be retired by 2014; and  
48

49 WHEREAS, taxpayers in Southeastern Wisconsin deserve to know the total public  
50 cost of Miller Park, and they also deserve to know how long they are expected to pay for  
51 the stadium; and  
52

53 WHEREAS, action by the State Legislature and Governor to impose a sunset date  
54 will act as a contract with the taxpayers of this area acknowledging the need to keep the  
55 Milwaukee Brewers and Major League Baseball in Milwaukee while accurately reflecting  
56 the total costs of Miller Park; now, therefore  
57

58 BE IT RESOLVED that the Milwaukee County Board of Supervisors does hereby  
59 request that the Governor and State Legislature impose a definite sunset date for the  
60 Southeast Wisconsin Professional Baseball Park District's 0.1% sales tax; and  
61

62 BE IT FURTHER RESOLVED that the Division of Intergovernmental Relations is  
63 hereby authorized to work with the members of the County Board and the County  
64 Executive to effectively convey our request to the Governor and the members of the State  
65 Legislature.  
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SC/d  
12/17/03  
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Original URL: <http://www.jsonline.com/news/wauk/jul03/152807.asp>

## Some counties work to make sure sun sets on stadium tax

*Last Updated: July 5, 2003***Amy Rinard**[E-MAIL](#) | [ARCHIVE](#)

Seven years after it took effect, the sales tax levied in Waukesha, Washington, Racine, Ozaukee and Milwaukee counties to pay for Miller Park is getting new attention from local and state officials.

In Washington County, a majority of County Board members voted in favor of a resolution notifying the stadium district board that they expect the 0.1% sales tax to end immediately after that county's share of the original construction debt is paid off.

In Racine County, a similar resolution emphasizing that the tax should end as soon as possible has been introduced and is scheduled for a vote Tuesday.

In the Capitol, Sen. Cathy Stepp (R-Yorkville) and Sen. Tom Reynolds (R-West Allis) are drafting legislation that would require the sales tax to end in 2014.

They say they don't want this to be another temporary tax that becomes permanent when no one is looking.

David Radermacher, the Washington County Board supervisor who introduced the Miller Park sales tax resolution there, said he opposed the tax from the start.

The entire board went on record as opposing the tax in 1995.

"I considered it capricious and arbitrary that of the 72 counties they chose just these five," Radermacher said.

"Just because your county has borders that touch Milwaukee County you have to pay another tax?"

Since the start of the tax, he said, he has tracked the actions of the Southeast Wisconsin Professional Baseball Park District and become concerned about how the district was spending tax revenue after a critical report by the Legislative Audit Bureau was issued a year ago.

### Cost in dispute

The report, vigorously disputed by the district board, put the cost of building Miller Park at \$413.9 million - nearly \$21 million more than the board insists is the real figure.

A follow-up memo by state Auditor Janice Mueller said the stadium district had used "Enron-style accounting" to come up with its construction cost figure of \$393.2 million.

Radermacher said that after reading the audit report, he was concerned that as the sales tax revenue continued to roll in, there was not enough oversight of stadium district spending and review of contracts it was entering into.

"I think it's just not good government," he said. "And why should the taxpayers go on aimlessly forever paying for something some of them never wanted?"

He hopes other counties in the taxing district will follow Washington County's lead and approve resolutions that, at least, let the stadium board know that local officials are watching them.

"Wouldn't that be great? Maybe we could get something going," Radermacher said.

"We need a little light on the subject. There still are questions that need to be answered."

But will the move to set a sunset date for the tax spread to other counties in the stadium district?

## Little debate

Waukesha County Executive Dan Finley, who said he supported the stadium project and reluctantly the tax needed to pay for it, has heard little talk about the tax in the county.

"I'm hearing very few complaints about it," he said.

Finley seemed ambivalent about a potential Waukesha County resolution urging a sunset date on the stadium sales tax.

"I wouldn't resist it, but I wouldn't propose it, either," he said.

In Racine County, where enactment of the sales tax toppled a state senator in a recall election, the issue remains a hot topic, said Stepp.

"It is very emotional here on both sides of the issue," she said.

Stepp also cited the state audit report in expressing concern over how the sales tax revenue is accounted for by the stadium district board.

The report said, for example, that the cost of issuing bonds needed to pay for construction should be included in the total project cost. The board argued that such costs are never included when calculating the total construction costs of state or municipal projects.

Michael Duckett, executive director of the stadium district, has said the board expects the sales tax to end in 2014 but can't set a firm date because investment earnings and sales tax revenue vary from year to year.












But Stepp said it's important to have a firm sunset date for the sales tax.

"It's important for the taxpayers' state of mind to have a for-sure ending," she said.

"People are thinking a lot more these days about the taxes they pay."

From the July 6, 2003 editions of the Milwaukee Journal Sentinel

## Amy Rinard Archive

-  [Some counties work to make sure sun sets on stadium tax \(7/5/03\)](#)
-  [Local Republicans stand with Doyle \(6/28/03\)](#)
-  [One official's funding maneuver is another's gimmick to beat tax freeze \(6/21/03\)](#)
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## Firm end on stadium tax sought

By STEVEN WALTERS  
[swalters@journalsentinel.com](mailto:swalters@journalsentinel.com)

*Posted: Jan. 29, 2004*

**Madison** - A Milwaukee legislator said Thursday he has support from key Republicans for a bill that would end in 2014 the five-county sales tax to pay for Miller Park construction costs.

State Sen. Tim Carpenter, a Democrat, said the formal sunset date is needed so the 0.01% sales tax cannot be used for other purposes, including maintaining Milwaukee County parks or tourism-related businesses that might be built next to the stadium.

When he and others voted for the controversial tax in 1995, "we were told the tax would only be used for building Miller Park," Carpenter told the Senate Committee on Homeland Security, Veterans and Military Affairs and Government Reform.

Carpenter said three southeastern Wisconsin Republican legislators, Sen. Cathy Stepp of Sturtevant and Representatives Bonnie Ladwig of Racine and Samantha Kerkman of Burlington, support his bill. Republicans control both the state Assembly and Senate.

Since 1996, residents of Milwaukee, Racine, Waukesha, Ozaukee and Washington counties have been paying the tax. It raised \$24 million last year, a 33% increase from the first full year in which it was collected, according to the Legislative Fiscal Bureau.

But Carpenter said Milwaukee-area residents are more concerned that a formal cutoff date for the tax is needed because of developments with the Brewers baseball team in recent months, including the announcement that the team is up for sale and a slashing of its payroll.

With the Brewers now up for sale, Carpenter said more Milwaukee-area residents are saying, "We could have kept the old stadium."

State Rep. Mickey Lehman (R-Hartford), a member of the board that runs the Miller Park taxing district, said the board intends to end the tax by 2014, or before that date if the tax raises enough money to pay off bonds issued to build the stadium.

"We're committed to 2014 already by a (board) resolution," Lehman said.

He said that the board does not oppose Carpenter's bill, as long as revenue from the tax rises by the 5% a year promised when the Legislature and former Gov. Tommy G. Thompson agreed to build Miller Park in 1995.

From the Jan. 30, 2004 editions of the Milwaukee Journal Sentinel