ASSEMBLY AMENDMENT 3,

TO 2009 ASSEMBLY BILL 504

December 8, 2009 – Offered by Representatives ZEPNICK, SINICKI and RICHARDS.

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

2   **1.** Page 1, line 3: before that line insert:

3   "**SECTION 1b.** 13.94 (11) of the statutes is created to read:

4   13.94 **(11)** AUDIT OF MILWAUKEE COUNTY SALES TAX. Annually, the legislative

5   audit bureau shall conduct a financial audit of the tax imposed under s. 77.70 (2) to

6   determine if the tax revenue is being used for the purposes described under s. 77.70

7   (2). If the legislative audit bureau determines that Milwaukee County has spent

8   more than $50,000, in the aggregate, of such revenue for purposes other than those

9   described under s. 77.70 (2), the bureau shall notify the department of revenue of this

10   determination no later than 5 days after making the determination. For purposes

11   of this subsection, the $50,000 aggregate amount described in this subsection does

12   not include any amount that has been replaced, as provided under s. 77.70 (2).".

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

1   **3.**   Page 2, line 9: after "repeal." insert "If the department of revenue receives

2   notice under s. 13.94 (11), the department shall withhold remittance of the sales tax

3   revenue for up to 180 days. If the county provides proof to the department of revenue

4   that the county has taken corrective action through a budget amendment to replace

5   any sales tax revenue that was not used for a purpose authorized under this

6   subsection, and if the department accepts the proof provided by the county, the

7   department shall remit to the county the sales tax revenue withheld.".

8   **(END)**