

State of Misconsin 2009 - 2010 LEGISLATURE

ASSEMBLY SUBSTITUTE AMENDMENT 1, TO 2009 ASSEMBLY BILL 504

January 11, 2010 – Offered by Representatives SINICKI and RICHARDS.

1	AN ACT to create 13.94 (11) and 77.70 (2) of the statutes; relating to: a
2	Milwaukee County sales and use tax for parks, recreation, and culture.
	The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:
3	SECTION 1. 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).

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SECTION 2. 77.70 (2) of the statutes is created to read:

2 77.70 (2) In addition to the taxes imposed under sub. (1), Milwaukee County 3 may adopt an ordinance to impose a sales and use tax under this subchapter at the 4 rate of 0.1, 0.2, 0.3, 0.4, or 0.5 percent of the sales price or purchase price in order to 5 pay for Milwaukee County's expenditures for the county parks and recreation 6 department, Milwaukee County Zoo, Milwaukee Public Museum, Milwaukee 7 County Historical Society, War Memorial Center, Charles Allis Art Museum, Villa 8 Terrace Decorative Arts Museum, Marcus Center for the Performing Arts, Fund for 9 the Arts Program, VISIT Milwaukee, and federated library system. The taxes may 10 be imposed only in their entirety. If Milwaukee County imposes the taxes under this 11 subsection, it shall not levy property taxes to pay for the expenditures described in 12 this subsection. An ordinance adopted under this subsection shall be effective on 13 January 1. A certified copy of the ordinance shall be delivered to the secretary of 14 revenue at least 120 days prior to its effective date. The repeal of any such ordinance 15 shall be effective on December 31. A certified copy of a repeal ordinance shall be 16 delivered to the secretary of revenue at least 120 days before the effective date of the 17 repeal. If the department of revenue receives notice under s. 13.94 (11), the 18 department shall withhold remittance of the sales tax revenue for up to 180 days. 19 If the county provides proof to the department of revenue that the county has taken 20 corrective action through a budget amendment to replace any sales tax revenue that 21 was not used for a purpose authorized under this subsection, and if the department 22 accepts the proof provided by the county, the department shall remit to the county 23 the sales tax revenue withheld.

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(END)