

2009 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB504)

Received: 12/22/2009

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Christine Sinicki (608) 266-8588

By/Representing: greg

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Other - sales

Extra Copies:

Submit via email: YES

Requester's email: Rep.Sinicki@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Milwaukee County sales tax for parks, recreation, and culture

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 12/22/2009	wjackson 12/28/2009		_____			
/1			mduchek 01/04/2010	_____	cduerst 01/04/2010	cduerst 01/04/2010	

FE Sent For:

<END>

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/?	jkreye	1 WLJ 12/28	MD 12/30	MD PH 1/4			

FE Sent For:

<END>



State of Wisconsin
2009 - 2010 LEGISLATURE

ASA ~~tr~~

50248/11

LRB-3121/4
JK: [unclear]:md

Stays all
by JAB

2009 ASSEMBLY BILL 504

in 12-22-09

SOON

~~October 15, 2009 - Introduced by Representatives SINICKI, RICHARDS, KESSLER, TOLES, YOUNG and GRIGSBY, cosponsored by Senator TAYLOR. Referred to Committee on Ways and Means.~~

re gen

- 1 AN ACT to create 77.70 (2) of the statutes; relating to: a Milwaukee County sales
- 2 and use tax for parks, recreation, and culture.

Analysis by the Legislative Reference Bureau

Under current law, a county may impose a sales and use tax at the rate of 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county. The county sales and use tax may be imposed only for the purpose of reducing the county's property tax levy.

Under the bill, Milwaukee County may impose an additional sales and use tax at the rate of no more than 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county in order to pay for parks, recreation, and culture. If the county imposes the tax, it may not levy property taxes for such purposes.

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:

INSERT 1-3

- 3 SECTION 1. 77.70 (2) of the statutes is created to read:
- 4 77.70 (2) In addition to the taxes imposed under sub. (1), Milwaukee County
- 5 may adopt an ordinance to impose a sales and use tax under this subchapter at the

ASSEMBLY BILL 504

INSERT 2-1

1 rate of no more than 0.5 percent of the sales price or purchase price in order to pay

2 for parks, recreation, and culture. The taxes may be imposed only in their entirety.

INSERT 2-2

3 If Milwaukee County imposes the taxes under this subsection, it shall not levy

4 property taxes to pay for parks, recreation, and culture. An ordinance adopted under

INSERT 2-4

5 this subsection shall be effective on January 1, April 1, July 1, or October 1. A

6 certified copy of the ordinance shall be delivered to the secretary of revenue at least

7 120 days prior to its effective date. The repeal of any such ordinance shall be effective

8 on December 31. A certified copy of a repeal ordinance shall be delivered to the

9 secretary of revenue at least 120 days before the effective date of the repeal.

10

(END)

INSERT 2-9



**ASSEMBLY AMENDMENT 3,
TO 2009 ASSEMBLY BILL 504**

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

INSERT 1-3

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). *De*

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

NAH
INSERT
2-9

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)



State of Wisconsin
2009 - 2010 LEGISLATURE

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JK:kjf:ph

**ASSEMBLY AMENDMENT 2,
TO 2009 ASSEMBLY BILL 504**

December 2, 2009 – Offered by Representatives SINICKI and RICHARDS.

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

2 **1.** Page 2, line 1: delete “no more than” and substitute “0.1, 0.2, 0.3, 0.4, or”.

3 (END)

0.1, 0.2, 0.3, 0.4, or

INSERT
No 9 2-1



State of Wisconsin
2009 - 2010 LEGISLATURE

LRBa1177/1
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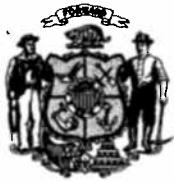
**ASSEMBLY AMENDMENT 1,
TO 2009 ASSEMBLY BILL 504**

December 2, 2009 – Offered by Representatives SINICKI and RICHARDS.

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

2 **1.** Page 2, line 5: delete “, April 1, July 1, or October 1”.

3 (END)



**ASSEMBLY AMENDMENT 4,
TO 2009 ASSEMBLY BILL 504**

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

No. 8
INSERT
2-2

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

2 **1.** Page 2, line 2: delete “parks, recreation, and culture” and substitute

3 “Milwaukee County’s expenditures for the county parks and recreation department,
4 Milwaukee County Zoo, Milwaukee Public Museum, Milwaukee County Historical
5 Society, War Memorial Center, Charles Allis Art Museum, Villa Terrace Decorative
6 Arts Museum, Marcus Center for the Performing Arts, Fund for the Arts Program,
7 VISIT Milwaukee, and federated library system”.

8 **2.** Page 2, line 4: delete “parks, recreation, and culture” and substitute “the
9 expenditures described in this subsection”.

10 (END)

INSERT
2-4
No. 8