



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2015 Wisconsin Act 114**  
[2015 Senate Bill 233]

**Distributing Excess Sales Tax  
Revenue Collected by a Local  
Professional Football Stadium  
District**

### BACKGROUND

1999 Act 167 created a professional football stadium district for the renovation and maintenance of a football stadium in Brown County. In September 2000, the voters in the district approved the imposition of a 0.5% sales and use tax to be used for statutorily specified purposes related to the stadium facilities.

On March 31, 2015, the professional football stadium district in Brown County notified the Department of Revenue (DOR) that sufficient revenue had been received from the tax to fully fund reserves for the administrative expenses of the district board and the operation and maintenance costs of the football stadium facilities. As a result, retailers were statutorily required to stop collecting the football stadium tax by September 30, 2015, which was the last day of the calendar quarter that was at least 120 days after the notification.

Prior law specified that the excess revenue collected from April 1 to September 30, 2015 was required to be directed to the reserves. Any reserves in excess of the amount needed to make required annual payments in statutorily specified amounts were required to be held by the district until the district's dissolution, at which time they were to be distributed to the political subdivisions within the jurisdiction of the district, which is coterminous with Brown County.

### 2015 WISCONSIN ACT 114

2015 Wisconsin Act 114 ("the Act") requires DOR to, no later than December 31, 2015, distribute to the political subdivisions of the district the football stadium tax revenue that was collected from April 1 to September 30, 2015. The Act provides a method for apportioning the

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.

revenue to the political subdivisions, and it specifies the purposes for which the revenue may be used.

### **Distribution of Excess Football Stadium Tax Revenue**

Current law, unchanged by the Act, requires that any property held by the professional football stadium district when it is dissolved must be transferred to the political subdivisions that compose the district's jurisdiction, in such proportions as the secretary of administration determines fairly and reasonably represent the contributions of each political subdivision to the development or improvement of the football stadium facilities.

The Act requires DOR to distribute the excess tax revenue received from taxes collected from April 1 to September 30, 2015 in the following amounts: 25% to Brown County, and 75% to the cities, villages, and towns within the county, in proportion to the population of each compared to the county's entire population. Amounts that were collected from April 1 to September 30 that correspond to sales that were reported to DOR before April 1 and that DOR already paid to the district are to be excluded from the amounts that DOR distributes.

### **Allowable Uses of the Revenue**

The Act specifies that Brown County may use the revenue it receives under the Act only for the purpose of redeveloping the Brown County arena and land on which the arena is located. The Act prohibits Brown County from making expenditures of revenue it receives under the Act unless the county board adopts a resolution specifying the purpose for which the revenues will be spent and the amount of the revenues to be spent for that purpose.

The Act specifies that each municipality may use the revenue it receives under the Act only for the purpose of providing property tax relief, tax levy supported debt relief, or economic development. The Act prohibits a municipality from making expenditures of the revenue unless the municipality's governing body adopts a resolution specifying the purpose for which the revenues will be spent and the amount of the revenues to be spent for that purpose.

*Effective date:* December 2, 2015.

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