
















State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX - **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 08/11/2017 (Per: CMH/MPG)

Appendix K

- Appendix A  The drafting file for LRB 17a0891 (used to create 17a0928)
- Appendix B  The drafting file for LRB 17a0900 (used to create 17a0928)
- Appendix C  The drafting file for LRB 17a0905 (used to create 17a0928)
- Appendix D  The drafting file for LRB 17a0906 (used to create 17a0928)
- Appendix E  The drafting file for LRB 17a0922 (used to create 17a0928)
- Appendix F  The drafting file for LRB 17a0901 (used to create 17a0928)
- Appendix G  The drafting file for LRB 17a0903 (used to create 17a0928)
- Appendix H  The drafting file for LRB 17a0902 (used to create 17a0928)
- Appendix I  The drafting file for LRB 17a0897 (used to create 17a0928)
- Appendix J  The drafting file for LRB 17a0871 (used to create 17a0928)
- Appendix K  The drafting file for LRB 17a0894 (used to create 17a0928)
- Appendix L  The drafting file for LRB 17a0898 (used to create 17a0928)
- Appendix M  The drafting file for LRB 17a0928 (used to create 17s0103)

has been transferred to the drafting file for

2017 LRBs0103 ASA__-AB1 (Au7)

Barman, Mike

From: Hanaman, Cathlene
Sent: Friday, August 11, 2017 11:24 AM
To: Hsia, Richard; Parisi, Lori; Barman, Mike; Milford, Renae; Rose, Stefanie; Walker, Dan
Subject: FW: a0928

This list is the one to use.

We compiled the following amendments to create a0928, which will be engrossed into ~~SSA~~ to Aug 2017 Special Session AB-1 (s0103)

ASA

1. LRB 0891 – “Technical” changes
2. LRB 0900—economic development position in DOA
3. LRB 0905 – DWD Worker Training (Krista is working on a change for me...so should be P4)
4. LRB 0906 – WEDC position for local econ development
5. LRB 0922 – Incentivize Wisconsin Workers
6. LRB 0901 – Transpo Bonding – JFC Oversight
7. LRB 0903 – DNR Oversight
8. LRB 0902 – Wetlands language
9. LRB 0897 – TID \$ for fire/police
10. LRB 0871 – Town Incorporation
11. LRB 0894 – Sales Tax Revenue Bond
12. LRB 0898 – Extend TID Date

2017 Au7 DRAFTING REQUEST

Assembly Amendment (AA-AB1)

For: **Robin Vos (608) 266-9171** Drafter: **mshovers**
By: **Steve** Secondary Drafters:
Date: **8/8/2017** May Contact:

Same as LRB:

Submit via email: **YES**
Requester's email: **Rep.Vos@legis.wisconsin.gov**
Carbon copy (CC) to: **konrad.paczuski@legis.wisconsin.gov**
eric.mueller@legis.wisconsin.gov
joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Counties may issue sales tax revenue bonds

Instructions:

See attached.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	mshovers 8/8/2017	aernsttr 8/9/2017	dwalker 8/9/2017	dwalker 8/9/2017	

FE Sent For: **<END>**

JR - 1.

Similar to the Milwaukee arena legislation, can a State tax exemption be added for local governmental unit obligations issued to finance costs of the EITMZ TID?

MEX
MES
SEP
MES
SEP

2. Can language be added to provide express statutory authority for a county to issue sales tax revenue bonds? Currently that authority does not exist. *0804*

3. Can language be added that would provide express statutory authority for tax increment revenues received by a city or village to be transferred to a county for payment of debt service on obligations issued by the county to finance costs of the EITMZ TID? *0805*

4. With regard to water and sewer extensions to serve the EITMZ TID, our current understanding of the program is that the program can only finance projects to the extent the assets are owned by the borrowing municipality. For regional projects, this leads to complexities in financing (e.g., if a single municipality owns the assets, it must borrow the total project amount and maintain coverage on the total debt service, even if the assets serve other municipalities). This framework would benefit from reconsideration and expansion given the scope of the projected borrowings for this project. *0806*

We also ask that the following language be added to Section 21:

(e) *Additional project costs.* Notwithstanding the definition of project costs in sub. (2)(f), with regard to a tax incremental district described under this subsection, costs incurred for general governmental operating expenditures and police and fire equipment and fire stations shall be deemed to be eligible project costs to the extent they benefit the tax incremental district, and do not exceed, over the duration of the tax incremental district, 15% of tax incremental revenue over the same period.. *0807*

(f) *Expenditure period.* Notwithstanding the expenditure period described in sub. (6)(am), with regard to a tax incremental district described under this subsection, expenditures may be incurred up to the unextended termination date. *0808*

ANF

land's *0809*
over sign

in up expenditures



State of Wisconsin
2017 - 2018 LEGISLATURE
August 2017 Special Session

LRBa0894/1

MES: A

che

ASSEMBLY AMENDMENT ,
TO ASSEMBLY BILL 1

today
11am
HARD

1 At the locations indicated, amend the bill as follows:
2 1. Page 2, line 2: after "process," insert "authorizing certain counties to issue
3 debt backed by sales and use tax revenue."
4 2. Page 15, line 3: after that line insert:
5 "SECTION 21m. 67.05 (10) of the statutes is amended to read:
6 67.05 (10) DIRECT, ANNUAL, IRREPEALABLE TAX. The Except as provided in sub.
7 (10m), the governing body of every municipality proceeding under this chapter shall,
8 at the time of or after the adoption of an initial resolution in compliance with sub.
9 (1) or (2), or, after the approval of the resolution by popular vote when such approval
10 is required, and before issuing any of the contemplated bonds, levy by recorded
11 resolution a direct, annual tax sufficient in amount to pay and for the express
12 purpose of paying the interest on such bonds as it falls due, and also to pay and
13 discharge the principal thereof at maturity. The municipality shall be and continue

1 without power to repeal such levy or obstruct the collection of the tax until all such
2 payments have been made or provided for. After the issue of the bonds, the tax shall
3 be from year to year carried into the tax roll of the municipality and collected as other
4 taxes are collected, provided that the amount of tax carried into the tax roll may be
5 reduced in any year by the amount of any surplus money in the debt service fund
6 created under s. 67.11, and provided further that the municipality issuing the bonds
7 may make an appropriation in advance of the authorization of the bonds to provide
8 funds for any payment coming due on the bonds prior to the first collection of taxes
9 levied for that payment. The amount of the appropriation shall be based on
10 estimates of the amount of bonds to be sold and the rate of interest the bonds will
11 bear. The appropriation shall not be used for any purpose other than that for which
12 appropriated and any surplus in the appropriation shall be transferred to the
13 general fund of the municipality. The municipality is not required to levy a tax equal
14 to the amount of that appropriation.

15 **SECTION 21n.** 67.05 (10m) of the statutes is created to read:

16 67.05 (10m) COUNTIES MAY ISSUE SALES TAX REVENUE BONDS. A county in which
17 an electronics and information technology manufacturing zone that is designated
18 under s. 238.396 (1m) exists may issue bonds under this chapter whose principal and
19 interest are paid only through sales and use tax revenues imposed by the county
20 under s. 77.70. The county shall be and continue without power to repeal such tax
21 or obstruct the collection of the tax until all such payments have been made or
22 provided for.”

23 **3.** Page 23, line 24: after that line insert:

24 “SECTION 34e. 77.70 of the statutes is amended to read:

as affected by 2017 Wisconsin Act 17,

1 **77.70 Adoption by county ordinance.** Any county desiring to impose county
2 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
3 stating its purpose and referring to this subchapter. The rate of the tax imposed
4 under this section is 0.5 percent of the sales price or purchase price. The Except as
5 provided in s. ^{267.05}67.10(10m), the county sales and use taxes may be imposed only for
6 the purpose of directly reducing the property tax levy and only in their entirety as
7 provided in this subchapter. That ordinance shall be effective on the first day of
8 January, the first day of April, the first day of July or the first day of October. A
9 certified copy of that ordinance shall be delivered to the secretary of revenue at least
10 120 days prior to its effective date. The repeal of any such ordinance shall be effective
11 on December 31. A certified copy of a repeal ordinance shall be delivered to the
12 secretary of revenue at least 120 days before the effective date of the repeal. Except
13 as provided under s. 77.60 (9), the department of revenue may not issue any
14 assessment nor act on any claim for a refund or any claim for an adjustment under
15 s. 77.585 after the end of the calendar year that is 4 years after the year in which the
16 county has enacted a repeal ordinance under this section.”.

17

(END)



State of Wisconsin
2017 - 2018 LEGISLATURE
August 2017 Special Session

LRBa0894/1
MES:ahe

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TO ASSEMBLY BILL 1

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19

(END)