
Wisconsin Legislative Council

ACT MEMO



Prepared by: Scott Grosz, Principal Attorney

November 26, 2019

2019 Wisconsin Act 28 [2019 Assembly Bill 73]

Collection of Baseball Park District Sales Tax

With respect to the Department of Revenue's (DOR) collection of sales tax on behalf of the Southeast Wisconsin Professional Baseball District, 2019 Wisconsin Act 28 specifies the termination date for collection of the tax as the last day of the fiscal quarter in which the district certifies the end of the tax to DOR, or August 31, 2020, whichever is earlier.

Other than withholding by DOR for certain anticipated refunds, the act also provides for the return of excess sales taxes reported to DOR following the termination date of the sales tax, and the distribution of those excess amounts to each county that is part of the district, based on the population of each county. The act specifies each county must use any such revenues only for property tax relief, public safety, parks and recreation, or economic development.

The act revises the district's powers such that the district may not incur new obligations after the date on which the collection of sales tax terminates, and such that the district may not incur costs or any obligations for signage related to a change in naming rights for the baseball park facilities.

Finally, the act directs the Legislative Audit Bureau to conduct a financial audit of the district if the district reports, not later than January 31, 2020, that it will not have sufficient revenues to meet its obligations by the time the collection of sales tax terminates.

Effective date: November 22, 2019

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