



1995 ASSEMBLY BILL 306

April 8, 1995 - Introduced by Representatives FREESE, LEHMAN, BRANCEL, MEYER, HARSDFORF, BOYLE, HANDRICK, WILDER, BRANDEMUEHL, ALBERS, AINSWORTH, F. LASEE, SERATTI and GREEN, cosponsored by Senators SCHULTZ, RUDE, BUETTNER and DRZEWIECKI. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 77.71 (1) to (4); and **to create** 77.787 of the statutes; **relating**
2 **to:** allowing an increase in the rate for the sales tax and use tax in certain
3 counties to provide revenue for the construction of a major league baseball
4 stadium.

Analysis by the Legislative Reference Bureau

This bill increases the rate of the county sales tax and use tax in counties that have a population of at least 500,000 (currently only Milwaukee County) from 0.5% to 1% if the county board approves the increase. The revenue generated by an increase is to be used for the construction of a major league baseball stadium.

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:

5 **SECTION 1.** 77.71 (1) to (4) of the statutes are amended to read:
6 77.71 (1) For the privilege of selling, leasing or renting tangible personal
7 property and for the privilege of selling, performing or furnishing services a sales tax
8 is imposed upon retailers at the rate of 0.5%, or at the rate of 1% if the county has
9 a population of at least 500,000 and if the county board approves the increase, of the
10 gross receipts from the sale, lease or rental of tangible personal property, except

1 property taxed under sub. (4), sold, leased or rented at retail in the county or from
2 selling, performing or furnishing services described under s. 77.52 (2) in the county.

3 (2) An excise tax is imposed at the rate of 0.5%, or at the rate of 1% if the county
4 has a population of at least 500,000 and if the county board approves the increase,
5 of the sales price upon every person storing, using or otherwise consuming in the
6 county tangible personal property or services if the property or service is subject to
7 the state use tax under s. 77.53, except that a receipt indicating that the tax under
8 sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax under this
9 subsection and except that if the buyer has paid a similar local tax in another state
10 on a purchase of the same property or services that tax shall be credited against the
11 tax under this subsection.

12 (3) An excise tax is imposed upon a contractor engaged in construction
13 activities within the county, at the rate of 0.5%, or at the rate of 1% if the county has
14 a population of at least 500,000 and if the county board approves the increase, of the
15 sales price of tangible personal property that is used in constructing, altering,
16 repairing or improving real property and that becomes a component part of real
17 property in that county, unless the contractor has paid the sales tax of a county in
18 this state on that property, and except that if the buyer has paid a similar local sales
19 tax in another state on a purchase of the same property that tax shall be credited
20 against the tax under this subsection.

21 (4) An excise tax is imposed at the rate of 0.5%, or at the rate of 1% if the county
22 has a population of at least 500,000 and if the county board approves the increase,
23 of the sales price upon every person storing, using or otherwise consuming a motor
24 vehicle, boat, snowmobile, mobile home not exceeding 45 feet in length, trailer,
25 semitrailer, all-terrain vehicle or aircraft, if that property must be registered or

1 titled with this state and if that property is to be customarily kept in a county that
2 has in effect an ordinance under s. 77.70, except that if the buyer has paid a similar
3 local sales tax in another state on a purchase of the same property that tax shall be
4 credited against the tax under this subsection.

5 **SECTION 2.** 77.787 of the statutes is created to read:

6 **77.787 Use of revenue by populous counties.** A county that imposes taxes
7 under this subchapter at the rate of 1% shall use 50% of the moneys that it receives
8 from the appropriation account under s. 20.835 (4) (g) for the construction of a major
9 league baseball stadium.

10 **SECTION 3. Effective date.**

11 (1) This act takes effect on the first day of the 2nd month beginning after
12 publication.

13

(END)