

State of Wisconsin



2023 Assembly Bill 439

Date of enactment: **December 5, 2023**

Date of publication*: **December 6, 2023**

2023 WISCONSIN ACT 41

AN ACT *to amend* 20.566 (1) (gi), 20.835 (4) (g), 20.835 (4) (gi), 77.76 (3), 77.76 (3r) and 77.76 (4); and *to create* 20.505 (1) (au), 20.505 (1) (av), 20.835 (4) (k), 77.76 (3s) and 229.687 (1) (cm) of the statutes; **relating to:** funding for improvement of baseball park facilities, administration of county and municipal sales taxes, and making an appropriation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.505 (1) (au) of the statutes is created to read:

20.505 (1) (au) *Grant to local professional baseball park district.* A sum sufficient for payments to a local professional baseball park district under s. 16.09 (3) to assist in the development, construction, improvement, repair, and maintenance of baseball park facilities, not to exceed the following:

1. In fiscal year 2023–24, \$60,800,000.
2. In fiscal year 2024–25, \$13,400,000.
3. In fiscal year 2025–26, \$13,900,000.
4. In fiscal year 2026–27, \$14,500,000.
5. In fiscal year 2027–28, \$15,100,000.
6. In fiscal year 2028–29, \$15,700,000.
7. In fiscal year 2029–30, \$16,300,000.
8. In fiscal year 2030–31, \$17,000,000.
9. In fiscal year 2031–32, \$17,600,000.
10. In fiscal year 2032–33, \$18,300,000.
11. In fiscal year 2033–34, \$19,100,000.
12. In each fiscal year from 2034–35 to 2040–41, \$20,000,000.

13. In each fiscal year from 2041–42 to 2043–44, \$10,000,000, except that in fiscal year 2043–44, that amount shall be \$5,000,000.

SECTION 2. 20.505 (1) (av) of the statutes is created to read:

20.505 (1) (av) *Loans to local professional baseball park district.* A sum sufficient for loans to a local professional baseball park district created under subch. III of ch. 229 to assist in the development, construction, improvement, repair, and maintenance of baseball park facilities, as defined in s. 229.65 (1), not to exceed \$35,000,000 in the aggregate.

SECTION 3. 20.566 (1) (gi) of the statutes, as created by 2023 Wisconsin Act 19, is amended to read:

20.566 (1) (gi) *Administration of municipality taxes.* From the moneys transferred from the appropriation account under s. 20.835 (4) (gi), the amounts in the schedule for administering the municipality taxes imposed under s. 77.701. Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered balance of this appropriation account shall be transferred to the appropriation account under s. 20.835 (4) (k).

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

SECTION 4. 20.566 (1) (gi) of the statutes, as affected by 2023 Wisconsin Act (this act), is amended to read:

20.566 (1) (gi) *Administration of municipality taxes.* From the moneys transferred from the appropriation account under s. 20.835 (4) (gi), the amounts in the schedule for administering the municipality taxes imposed under s. 77.701. Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered balance of this appropriation account ~~shall be transferred to the appropriation account under s. 20.835 (4) (k) lapses to the general fund.~~

SECTION 5. 20.835 (4) (g) of the statutes is amended to read:

20.835 (4) (g) *County taxes.* All moneys received from the taxes imposed under s. 77.70 for distribution to the counties that enact an ordinance imposing taxes under that section and for interest payments on refunds under s. 77.76 (3), except that ~~4.75~~ 0.75 percent of those tax revenues collected under that section shall be credited to the appropriation account under s. 20.566 (1) (g).

SECTION 6. 20.835 (4) (gi) of the statutes, as created by 2023 Wisconsin Act 19, is amended to read:

20.835 (4) (gi) *Municipality taxes.* All moneys received from the taxes imposed under s. 77.701 for distribution to the municipalities that enact an ordinance imposing taxes under that section and for interest payments on refunds under s. 77.76 (3r), except that ~~4.75~~ 0.75 percent of those tax revenues collected under that section shall be credited to the appropriation account under s. 20.566 (1) (gi).

SECTION 7. 20.835 (4) (k) of the statutes is created to read:

20.835 (4) (k) *Baseball park facilities improvement fund.* All moneys received from the appropriation account under s. 20.566 (1) (gi), for the purpose of making the payments under s. 77.76 (3s).

SECTION 8. 77.76 (3) of the statutes, as affected by 2023 Wisconsin Act 12, is amended to read:

77.76 (3) From the appropriation under s. 20.835 (4) (g) the department of revenue shall distribute ~~98.25~~ 99.25 percent of the county taxes reported for each enacting county, minus the county portion of the retailers' discounts, to the county and shall indicate the taxes reported by each taxpayer, no later than 75 days following the last day of the calendar quarter in which such amounts were reported. In this subsection, the "county portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction the numerator of which is the gross county sales and use taxes payable and the denominator of which is the sum of the gross state and county sales and use taxes payable. The county taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments of the county taxes previously distributed. Interest paid on refunds of county sales and use taxes shall be paid from the appropriation

under s. 20.835 (4) (g) at the rate paid by this state under s. 77.60 (1) (a). Except as provided in s. 77.70 (2), a county may retain the amount it receives or it may distribute all or a portion of the amount it receives to the towns, villages, cities, and school districts in the county. After receiving notice from the department of revenue, a county shall reimburse the department for the amount by which any refunds, including interest, of the county's sales and use taxes that the department pays or allows in a reporting period exceeds the amount of the county's sales and use taxes otherwise payable to the county under this subsection for the same or subsequent reporting period. Any county receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5) and (6).

SECTION 9. 77.76 (3r) of the statutes, as affected by 2023 Wisconsin Act 19, is amended to read:

77.76 (3r) From the appropriation under s. 20.835 (4) (gi), the department shall distribute ~~98.25~~ 99.25 percent of the municipality taxes reported for each enacting municipality, minus the municipality portion of the retailers' discounts, to the municipality and shall indicate the taxes reported by each taxpayer, no later than 75 days following the last day of the calendar quarter in which such amounts were reported. In this subsection, the "municipality portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction the numerator of which is the gross municipality sales and use taxes payable and the denominator of which is the sum of the gross state and municipality sales and use taxes payable. The municipality taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments of the municipality taxes previously distributed. Interest paid on refunds of municipality sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (gi) at the rate paid by this state under s. 77.60 (1) (a). Any municipality receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5) and (6).

SECTION 10. 77.76 (3s) of the statutes is created to read:

77.76 (3s) (a) Annually, the department shall deposit into the baseball park facilities improvement segregated fund under s. 229.687 the amount in the appropriation account under s. 20.835 (4) (k), except that the department may not deposit a cumulative amount under this paragraph that exceeds \$67,500,000.

(b) 1. At the same time the department deposits into the baseball park facilities improvement segregated fund under s. 229.687 a cumulative amount under par. (a) equal to \$67,500,000, the department of revenue shall send a notice to the legislative reference bureau for publication in the Wisconsin Administrative Register that

states the date on which the cumulative amount deposited into the baseball park facilities improvement segregated fund under s. 229.687, as provided under par. (a), equals \$67,500,000.

2. At the same time the department sends the notice under subd. 1., the department shall send an identical notice to each municipality imposing a tax under s. 77.701.

SECTION 11. 77.76 (4) of the statutes, as affected by 2023 Wisconsin Act 12, is amended to read:

77.76 (4) There shall be retained by the state 1.5 percent of the taxes collected for taxes imposed by special districts under ~~ss. 77.705 and s. 77.706 and 1.75, 0.75~~ percent of the taxes collected for taxes imposed by counties under s. 77.70, and 1.75 percent of the taxes collected for taxes imposed by municipalities under s. 77.701 to cover costs incurred by the state in administering, enforcing, and collecting the tax. All interest and penalties collected shall be deposited and retained by this state in the general fund.

SECTION 12. 77.76 (4) of the statutes, as affected by 2023 Wisconsin Act ... (this act), is amended to read:

77.76 (4) There shall be retained by the state 1.5 percent of the taxes collected for taxes imposed by special districts under s. 77.706, and 0.75 percent of the taxes collected for taxes imposed by counties under s. 77.70,

and ~~1.75 percent of the taxes collected~~ for taxes imposed by municipalities under s. 77.701 to cover costs incurred by the state in administering, enforcing, and collecting the tax. All interest and penalties collected shall be deposited and retained by this state in the general fund.

SECTION 13. 229.687 (1) (cm) of the statutes is created to read:

229.687 (1) (cm) Moneys received from the department of revenue under s. 77.76 (3s) (a).

SECTION 14. Fiscal changes.

(1) In the schedule under s. 20.005 (3) for the appropriation to the department of revenue under s. 20.566 (1) (gi), the dollar amount for fiscal year 2023–24 is increased by \$375,000. In the schedule under s. 20.005 (3) for the appropriation to the department of revenue under s. 20.566 (1) (gi), the dollar amount for fiscal year 2024–25 is increased by \$1,100,000.

SECTION 15. Effective dates. This act takes effect on the day after publication, except as follows:

(1) The treatment of ss. 20.835 (4) (g) and 77.76 (3) and (4) (by SECTION 11) takes effect on July 1, 2024.

(2) The treatment of ss. 20.566 (1) (gi) (by SECTION 4), 20.835 (4) (gi), and 77.76 (3r) and (4) (by SECTION 12) takes effect on the July 1 immediately following the date of the notice under s. 77.76 (3s) (b) 1.