



Legislative Fiscal Bureau

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Joint Committee on Finance

Paper #674

Repeal Obsolete Baseball and Football District Appropriations (Revenue -- Tax Administration)

[LFB 2023-25 Budget Summary: Page 545, #8]

BACKGROUND

Under 1995 Act 56, a PR appropriation was created for the Department of Revenue (DOR) to administer special district taxes imposed by a local professional baseball park district (baseball district tax appropriation). This appropriation is provided 4.40 positions and funding of \$427,500 PR annually, after standard budget adjustments adopted by the Committee.

Under 1999 Act 167, the administration of local professional football stadium district taxes PR appropriation (football district tax appropriation) was created under DOR for the administration of special district taxes imposed by a local professional football stadium district. After standard budget adjustments adopted by the Committee, \$52,500 PR annually is provided to this appropriation.

DISCUSSION POINTS

1. The 2021-23 biennial budget (2021 Act 58) deleted 1.0 position (the only position provided to the appropriation) from DOR's football district tax appropriation, but made no adjustment to position funding. The permanent position salary funding provided for this position (\$52,600 PR annually) was removed under standard budget adjustments adopted by the Committee. The remaining funding for this appropriation totals \$52,500 PR annually.

2. The Green Bay-Brown County Professional Football Stadium District imposed a 0.5% sales and use tax on purchases related to football stadium facilities beginning on November 1, 2000. On March 31, 2015, the Football Stadium District notified DOR that special district sales and use tax could be ended, and the sales tax was terminated effective October 1, 2015. DOR indicates that this

appropriation is no longer needed. Repealing this appropriation and deleting its associated funding of \$52,500 PR annually on the effective date of the bill would have no impact on state or local finances.

3. The Southwest Wisconsin Professional Baseball Park District, which includes Milwaukee, Ozaukee, Racine, Washington, and Waukesha counties, imposed a 0.1% sales and use tax in the five-county area from January, 1996, to March 31, 2020. Under AB 43/SB 70, the Governor recommends deleting \$427,500 and 4.40 positions annually to eliminate the funding and vacant positions associated with DOR's baseball district tax appropriation. AB 43/SB 70 would repeal the appropriation on April 30, 2024. The Administration indicates that the delayed effective date for the repeal of this appropriation would be necessary to allow taxpayers to timely file amended returns. The Committee could delete the funding and positions for this appropriation and repeal this obsolete appropriation on April 30, 2024, without impacting state or local finances.

ALTERNATIVES

1. Delete \$427,500 and 4.40 positions annually to eliminate the funding and vacant positions associated with DOR's baseball district tax appropriation, and repeal the appropriation on April 30, 2024. Delete \$52,500 annually to eliminate funding associated with DOR's football district tax appropriation, and repeal the appropriation on the effective date of the bill.

ALT 1	Change to Base	
	Funding	Positions
PR	- \$960,000	- 4.40

2. Take no action.

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