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Date: August 19, 2014

To: Honorable Supervisors of the County Board

From: Paul Bargren *PB*  
Corporation Counsel

Re: Referral from meeting of July 31, 2014 regarding File No. 14-220

At its July 31, 2014, meeting, your Honorable Body referred File No. 14-220 to this office under MCO 1.15. The referral asked for a legal opinion laying out the statutory taxing authority of two entities cited in the resolution contained in the file. The resolution proposed an advisory referendum for the November 4, 2014, ballot asking whether public tax dollars should be used to help build a new sports and entertainment arena in the City of Milwaukee and to build a major expansion to the "Wisconsin Center Convention Center." The resolution also mentioned the Southeast Wisconsin Professional Baseball Park District.

The Wisconsin Center District operates the Wisconsin Center convention and entertainment complex. It was created as a local exposition district in the City of Milwaukee under § 229.42(4), Stats. It is currently levying special sales taxes on hotel rooms, restaurant and tavern food and drink, and car rentals to repay a \$185 million bond issue that funded the Wisconsin Center project and to provide funding to Visit Milwaukee, but does not use those revenues to fund operations, which are paid for through operating revenues.<sup>1</sup>

Under § 229.68(15), Stats., the Southeast Wisconsin Professional Baseball Park District "may impose a sales tax and a use tax under this subchapter at a rate of no more than 0.1% of the sales price or purchase price," as provided in § 77.705, Stats.

The Bradley Center, also mentioned in the resolution, is operated by the Bradley Center Sports and Entertainment Corporation, a non-profit public body corporate and politic created by Ch. 232, Stats. The Bradley Center does not have the power to levy taxes.

An additional question was raised during debate as to whether the proposed advisory referendum question was sufficiently clear or whether it was inappropriate in some fashion because it contained multiple parts. I could not locate any authority restricting the content of advisory

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<sup>1</sup> See <https://www.wcd.org/categories/12-wcdinformation/documents/1-about-us#Governance> ; see also § 229.44(15), Stats.

referendum questions. Wisconsin law and practice appears to leave it to the sponsoring body to interpret the results of advisory questions put to the electorate.

Finally, as was mentioned during debate at the July 31 meeting, the deadline for referendum language to be submitted to the Election Commission for the November 4 ballot is August 26, 2014. Given the Board's announced meeting schedule, it appears any consideration of the issues in this opinion memo is mooted and File 14-220 will not be passed or even considered in time for the proposed referendum to appear on the November 4 ballot.