



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-2513/1  
JK:cjs

## 2019 BILL

1     **AN ACT** *to amend* 20.835 (4) (gb) and 77.76 (3m); and *to create* 77.76 (6) of the  
2             statutes; **relating to:** the distribution of excess sales tax revenue collected by  
3             a local professional baseball park district and making an appropriation.

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### *Analysis by the Legislative Reference Bureau*

Under this bill, once the local professional baseball park district consisting of the counties of Milwaukee, Racine, Waukesha, Ozaukee, and Washington certifies to the Department of Revenue that it has paid the district's bond obligations and fully funded reserves for maintenance and operating costs, DOR must distribute the excess special district sales and use tax revenues collected from the district to the counties that make up the district and to the municipalities within those counties. DOR determines each county's proportionate share of the revenue to be distributed based on tax revenues derived from each county. The county receives 25 percent of that amount and the remaining 75 percent is distributed to each city, village, and town in the county based on population. The bill requires each county and municipality to deposit the revenue into a segregated account and be used only for property tax relief, tax levy supported debt relief, economic development, public safety, local roads, or public parks. However, a county or municipality may not make expenditures from the account without first adopting a resolution specifying the amount and purpose of the expenditure.

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For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 20.835 (4) (gb) of the statutes is amended to read:

2           20.835 (4) (gb) *Special district taxes.* All moneys received from the taxes  
3 imposed under s. 77.705, and from the appropriation account under s. 20.566 (1) (gd),  
4 and all moneys received under s. 341.14 (6r) (b) 13. b., for the purpose of distribution  
5 to the special districts that adopt a resolution imposing taxes under subch. V of ch.  
6 77, ~~and~~ for the purpose of financing a local professional baseball park district, and  
7 for the purpose of making the payments under s. 77.76 (6) (a), except that of those  
8 tax revenues collected under subch. V of ch. 77 3 percent for the first 2 years of  
9 collection and 1.5 percent thereafter shall be credited to the appropriation account  
10 under s. 20.566 (1) (gd).

11           **SECTION 2.** 77.76 (3m) of the statutes is amended to read:

12           77.76 (3m) From the appropriation under s. 20.835 (4) (gb) the department, for  
13 the first 2 years of collection, shall distribute 97 percent of the taxes reported for each  
14 local professional baseball park district that has imposed taxes under this  
15 subchapter, minus the district portion of the retailers' discounts, to the local  
16 professional baseball park district no later than the end of the 3rd month following  
17 the end of the calendar quarter in which such amounts were reported. ~~From~~ Except  
18 as provided under sub. (6), ~~from~~ the appropriation under s. 20.835 (4) (gb) the  
19 department, after the first 2 years of collection, shall distribute 98.5 percent of the  
20 taxes reported for each local professional baseball park district that has imposed  
21 taxes under this subchapter, minus the district portion of the retailers' discount, to

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1 the local professional baseball park district no later than the end of the 3rd month  
2 following the end of the calendar quarter in which such amounts were reported. At  
3 the time of distribution the department shall indicate the taxes reported by each  
4 taxpayer. In this subsection, the “district portion of the retailers’ discount” is the  
5 amount determined by multiplying the total retailers’ discount by a fraction the  
6 numerator of which is the gross local professional baseball park district sales and use  
7 taxes payable and the denominator of which is the sum of the gross state and local  
8 professional baseball park district sales and use taxes payable. The local  
9 professional baseball park district taxes distributed shall be increased or decreased  
10 to reflect subsequent refunds, audit adjustments and all other adjustments of the  
11 local professional baseball park district taxes previously distributed. Interest paid  
12 on refunds of local professional baseball park district sales and use taxes shall be  
13 paid from the appropriation under s. 20.835 (4) (gb) at the rate paid by this state  
14 under s. 77.60 (1) (a). Any local professional baseball park district receiving a report  
15 under this subsection is subject to the duties of confidentiality to which the  
16 department of revenue is subject under s. 77.61 (5) and (6).

17 **SECTION 3.** 77.76 (6) of the statutes is created to read:

18 77.76 (6) (a) If a local professional baseball park district consisting of the  
19 counties of Milwaukee, Racine, Waukesha, Ozaukee, and Washington makes the  
20 certification to the department of revenue under s. 229.685 (2), the department shall  
21 distribute the taxes imposed by or collected for the district under s. 77.705 from the  
22 certification date onwards as follows, excluding taxes reported to the department  
23 before the certification date that the department paid to the district:

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1           1. The department shall determine each county's proportionate share of the  
2 revenue to be distributed under this subsection based on the tax revenues derived  
3 from each county, as determined by the secretary of administration under s. 229.71.

4           2. Each county shall receive 25 percent of the amount determined for that  
5 county under subd. 1. and the remaining 75 percent shall be distributed to the cities,  
6 villages, and towns in the county in proportion to the population of each such city,  
7 village, and town in the county compared to the county's entire population. For  
8 purposes of this subdivision, the department shall use the population determined  
9 under s. 16.96 for the county and for each city, village, and town in the county.

10           (b) Each county and municipality that receives revenue under par. (a) 2. shall  
11 deposit the revenue into a segregated account established and controlled by the  
12 county or municipality to use only for property tax relief, tax levy supported debt  
13 relief, economic development, public safety, local roads, or public parks. A county or  
14 municipality may not make expenditures from the segregated account unless the  
15 governing body of the county or municipality adopts a resolution specifying the  
16 purpose for which the revenues will be spent and the amount of the revenues to be  
17 spent for that purpose.

18           (c) If the local professional baseball park district receives from the department  
19 any of the taxes imposed by or collected for the district under s. 77.705 from the  
20 certification date onwards, excluding taxes reported to the department before the  
21 certification date that the department paid to the district, the district shall return  
22 those taxes to the department, in the manner prescribed by the department, so that  
23 the department may distribute the taxes as provided in par. (a).

24           (d) The department shall distribute, as provided under par. (a), the taxes  
25 imposed by or collected for the district under s. 77.705 from the certification date to

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1 the last day of the 3rd calendar quarter beginning after the certification date,  
2 including the amounts returned under par. (c), no later than the last day of the 4th  
3 calendar quarter beginning after the certification date. The department shall  
4 distribute, as provided under par. (a), any additional amounts collected for the  
5 district under s. 77.705 after the last day of the 3rd calendar quarter beginning after  
6 the certification date, including interest, penalties, and amounts due as a result of  
7 an audit determination, on the first day of the 4th calendar quarter beginning after  
8 the certification date and annually thereafter.

9 (e) Subsection (3m), as it relates to calculating the distribution from the  
10 appropriation under s. 20.835 (4) (gb), applies to calculating the distribution from  
11 that appropriation under this subsection. Interest paid on refunds of local  
12 professional baseball park district sales and use taxes issued by the department on  
13 or after the certification date shall reduce the amounts distributed under this  
14 subsection.

15 (END)