

State of Wisconsin



2015 Senate Bill 233

Date of enactment: **November 30, 2015**

Date of publication*: **December 1, 2015**

2015 WISCONSIN ACT 114

AN ACT *to amend* 20.835 (4) (ge) and 77.76 (3p); and *to create* 77.76 (5) of the statutes; **relating to:** distributing excess sales tax revenue collected by a local professional football stadium district to Brown County and the municipalities within Brown County and making an appropriation.

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

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

20.835 (4) (ge) *Local professional football stadium district taxes.* All moneys received from the taxes imposed under s. 77.706, and from the appropriation account under s. 20.566 (1) (ge), for the purpose of distribution to the special districts that adopt a resolution imposing taxes under subch. V of ch. 77, ~~and for the purpose of financing a local professional football stadium district, and for the purpose of making the payments under s. 77.76 (5) (a),~~ except that, of those tax revenues collected under subch. V of ch. 77, 1.5% shall be credited to the appropriation account under s. 20.566 (1) (ge).

SECTION 2. 77.76 (3p) of the statutes is amended to read:

77.76 (3p) ~~From Except as provided in sub. (5), from~~ the appropriation under s. 20.835 (4) (ge) the department of revenue shall distribute 98.5% of the taxes reported for each local professional football stadium district that has imposed taxes under this subchapter, minus the district portion of the retailers' discount, to the local professional football stadium district no later than the end of the 3rd month following the end of the calendar quarter in which such amounts were reported. At the time of distribution

the department of revenue shall indicate the taxes reported by each taxpayer. In this subsection, the "district 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 local professional football stadium district sales and use taxes payable and the denominator of which is the sum of the gross state and local professional football stadium district sales and use taxes payable. The local professional football stadium district taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments and all other adjustments of the local professional football stadium district taxes previously distributed. Interest paid on refunds of local professional football stadium district sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (ge) at the rate paid by this state under s. 77.60 (1) (a). Any local professional football stadium district 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 3. 77.76 (5) of the statutes is created to read:

77.76 (5) (a) If a local professional football stadium district in Brown County makes all the certifications to the department of revenue under s. 229.825 (3), the department shall distribute the taxes imposed by or collected for the district under s. 77.706 from April 1, 2015,

* 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."

to September 30, 2015, as follows, excluding taxes reported to the department before April 1, 2015, that the department paid to the district:

1. Twenty-five percent of such taxes to Brown County.

2. Seventy-five percent of such taxes to the cities, villages, and towns in Brown County in proportion to the population of each such city, village, and town in the county compared to the county's entire population. For purposes of this subdivision, the department shall use the population determined under s. 16.96 for the county and for each city, village, and town in the county.

(b) 1. Brown County shall deposit the revenue received under par. (a) 1. into a segregated account established and controlled by the county to use only for the purpose of redeveloping the Brown County arena and land on which the arena is located. The county may not make expenditures from the segregated account unless the county board adopts a resolution specifying the purpose for which the revenues will be spent and the amount of the revenues to be spent for that purpose.

2. Each municipality that receives revenue under par. (a) 2. shall deposit the revenue into a segregated account established and controlled by the municipality to use only for the purpose of providing property tax relief, tax levy supported debt relief, or economic development. A municipality may not make expenditures from the segregated account unless the municipality's governing body adopts a resolution specifying the purpose for which the

revenues will be spent and the amount of the revenues to be spent for that purpose.

(c) If the local professional football stadium district receives from the department any of the taxes imposed by or collected for the district under s. 77.706 from April 1, 2015, to September 30, 2015, excluding taxes reported to the department before April 1, 2015, that the department paid to the district, the district shall return those taxes to the department, in the manner prescribed by the department, so that the department may distribute the taxes as provided in par. (a).

(d) The department shall distribute, as provided under par. (a), the taxes imposed by or collected for the district under s. 77.706 from April 1, 2015, to September 30, 2015, including the amounts returned under par. (c), no later than December 31, 2015. The department shall distribute, as provided under par. (a), any additional amounts collected for the district under s. 77.706 after September 30, 2015, including interest, penalties, and amounts due as a result of an audit determination, annually beginning on October 1, 2016, and on October 1 of each year thereafter.

(e) Subsection (3p), as it relates to calculating the distribution from the appropriation under s. 20.835 (4) (ge), applies to calculating the distribution from that appropriation under this subsection. Interest paid on refunds of local professional football stadium district sales and use taxes issued by the department on or after April 1, 2015, shall reduce the amounts distributed under this subsection.
