



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2015 Assembly Bill 296**

**Assembly Amendment 1**

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### CURRENT LAW

A professional football stadium sales and use tax of 0.5% is imposed on sales of items and services that are used, stored, or consumed in Brown County. Retailers must report taxable sales to the Department of Revenue (DOR) and submit the tax revenue that is collected. In certain instances, a retailer reporting a sale to DOR may wait until a subsequent month to submit the tax revenue.

Each month, DOR pays the professional football stadium district, which is responsible for overseeing the stadium facilities, 98.5% of the amount that has been reported, whether or not the tax revenue has been submitted to DOR. The remaining 1.5% is retained by DOA as an administrative fee.

The professional football stadium district board must notify DOR once it has received sufficient tax revenue to fully fund a fund for the ongoing maintenance and operation costs of the stadium facilities. Retailers must stop collecting the football stadium tax by the last day of the calendar quarter that is at least 120 days after the notification. Because the district board notified DOR on March 31, 2015, retailers must stop collecting the tax by September 30, 2015.

### 2015 ASSEMBLY BILL 296

The bill requires DOR to distribute the excess tax revenue received from taxes collected from April 1 to September 30, 2015 in the following amounts: 25% to Brown County, and 75% to the cities, villages, and towns within the county.

## **ASSEMBLY AMENDMENT 1**

In certain instances, tax revenue that is collected from April 1 to September 30, 2015 corresponds with sales that were reported to DOR prior to April 1. In these instances, DOR will have paid the professional football stadium district before receiving the tax revenue.

The amendment specifies that amounts that are collected from April 1 to September 30 that correspond to sales that were reported to DOR before April 1 and that DOR already paid to the district are to be excluded from the amounts that DOR distributes to Brown County and the cities, villages, and towns within the county.

## **BILL HISTORY**

Representative Steffen offered Assembly Amendment 1 to 2015 Assembly Bill 296 on August 21, 2015. On October 8, 2015, the Assembly Committee on Ways and Means voted to recommend adoption of the amendment on a vote of Ayes, 10; Noes, 0. On the same day, the committee voted to recommend passage of the bill, as amended, on a vote of Ayes, 10; Noes, 0.

BL:jal