

State of Wisconsin



2019 Assembly Bill 73

Date of enactment: **November 20, 2019**

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2019 WISCONSIN ACT 28

AN ACT *to amend* 77.707 (1) and 229.68 (intro.); and *to create* 77.76 (6) of the statutes; **relating to:** the imposition of sales and use taxes related to a local professional baseball park district and legislative oversight of such a district.

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

SECTION 1. 77.707 (1) of the statutes is amended to read:

77.707 (1) Retailers and the department of revenue may not collect a tax under s. 77.705 for any local professional baseball park district created under subch. III of ch. 229 after the last day of the ~~calendar~~ fiscal quarter that is at least 120 days from the date on in which the local professional baseball park district board makes a certification to the department of revenue under s. 229.685 (2) ~~or after August 31, 2020, whichever is earlier~~, except that the department of revenue may collect from retailers taxes that accrued before the ~~day after the last day of that calendar quarter~~ termination date and fees, interest and penalties that relate to those taxes. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment nor act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which a local professional baseball park district tax has terminated. The department of revenue shall estimate the amount of the refunds, including interest, that the department may need to pay during that 4-year period and retain that amount from the taxes collected for the district after the termination date. Any amount that remains after the payment of refunds shall be distributed to the counties

based on the population of each county that is part of the district.

SECTION 2. 77.76 (6) of the statutes is created to read:

77.76 (6) (a) If the local professional baseball park district receives from the department any of the taxes reported for the district under s. 77.705 following the termination date under s. 77.707 (1), excluding taxes reported to the department before the termination date, 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 based on the population of each county that is part of the district.

(b) The department shall distribute, as provided under par. (a), the taxes reported for the district under s. 77.705 following the termination date under s. 77.707 (1), including the amounts returned under par. (a), no later than the date that is 8 months after the termination date. The department shall distribute, as provided under par. (a), any additional amounts reported for the district under s. 77.705 after the date that is 6 months after the termination date, and amounts due as a result of an audit determination, annually beginning on the first day of the first month that is 7 months after the termination date, and on the first day of that month in each year thereafter.

(c) Each county that receives revenue under s. 77.707 (1) and pars. (a) and (b) shall deposit the revenue into a

* 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."

segregated account established and controlled by the county to use only for property tax relief, public safety, parks and recreation, or economic development.

SECTION 3. 229.68 (intro.) of the statutes is amended to read:

229.68 Powers of a district. (intro.) A district has all of the powers necessary or convenient to carry out the purposes and provisions of this subchapter, except that it may not incur any new obligations after the date on which the district may no longer collect the tax under s. 77.707 (1), if such an obligation could not be paid out of the district's revenues or assets once the tax under s. 77.707 (1) is no longer collected. The district may not incur costs or any obligations for signage related to a change in naming rights for the baseball park facilities. In addition to all other powers granted by this subchapter, a district may do all of the following:

SECTION 4. Nonstatutory provisions.

(1) **OVERSIGHT.** Not later than January 31, 2020, the local professional baseball park district board shall report in writing to the joint committee on finance regarding the district's financial position as of December 31, 2019. The report shall specify whether the district board believes it will be able to pay off all of its bonds as described in s. 229.685 (2) and meet all of its other statutory and contractual obligations if it does not collect a tax under s. 77.705 after August 31, 2020. If the district board reports that it believes it will not have sufficient revenues to meet all of its obligations as described in this subsection by the time it will not be able to collect the tax under s. 77.707 (1), the legislative audit bureau shall conduct a financial audit of the district to evaluate when the district will have sufficient revenues to meet all of its obligations. The audit bureau shall submit that audit report in writing to the joint committee on finance.