



State of Wisconsin
2023 - 2024 LEGISLATURE

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**ASSEMBLY AMENDMENT 1,
TO ASSEMBLY BILL 439**

October 12, 2023 – Offered by Representative BROOKS.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 2: delete “facilities” and substitute “facilities, administration
3 of county and municipal sales taxes,”.

4 **2.** Page 2, line 21: after that line insert:

5 “SECTION 3. 20.566 (1) (gi) of the statutes, as created by 2023 Wisconsin Act 19,
6 is amended to read:

7 20.566 (1) (gi) *Administration of municipality taxes.* From the moneys
8 transferred from the appropriation account under s. 20.835 (4) (gi), the amounts in
9 the schedule for administering the municipality taxes imposed under s. 77.701.
10 Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered
11 balance of this appropriation account shall be transferred to the appropriation
12 account under s. 20.835 (4) (k).

1 **SECTION 4.** 20.566 (1) (gi) of the statutes, as affected by 2023 Wisconsin Act ...
2 (this act), is amended to read:

3 20.566 (1) (gi) *Administration of municipality taxes.* From the moneys
4 transferred from the appropriation account under s. 20.835 (4) (gi), the amounts in
5 the schedule for administering the municipality taxes imposed under s. 77.701.
6 Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered
7 balance of this appropriation account ~~shall be transferred to the appropriation~~
8 ~~account under s. 20.835 (4) (k)~~ lapses to the general fund.

9 **SECTION 5.** 20.835 (4) (g) of the statutes is amended to read:

10 20.835 (4) (g) *County taxes.* All moneys received from the taxes imposed under
11 s. 77.70 for distribution to the counties that enact an ordinance imposing taxes under
12 that section and for interest payments on refunds under s. 77.76 (3), except that ~~1.75~~
13 0.75 percent of those tax revenues collected under that section shall be credited to
14 the appropriation account under s. 20.566 (1) (g).

15 **SECTION 6.** 20.835 (4) (gi) of the statutes, as created by 2023 Wisconsin Act 19,
16 is amended to read:

17 20.835 (4) (gi) *Municipality taxes.* All moneys received from the taxes imposed
18 under s. 77.701 for distribution to the municipalities that enact an ordinance
19 imposing taxes under that section and for interest payments on refunds under s.
20 77.76 (3r), except that ~~1.75~~ 0.75 percent of those tax revenues collected under that
21 section shall be credited to the appropriation account under s. 20.566 (1) (gi).

22 **SECTION 7.** 20.835 (4) (k) of the statutes is created to read:

23 20.835 (4) (k) *Baseball park facilities improvement fund.* All moneys received
24 from the appropriation account under s. 20.566 (1) (gi), for the purpose of making the
25 payments under s. 77.76 (3s).

1 **SECTION 8.** 77.76 (3) of the statutes, as affected by 2023 Wisconsin Act 12, is
2 amended to read:

3 77.76 (3) From the appropriation under s. 20.835 (4) (g) the department of
4 revenue shall distribute ~~98.25~~ 99.25 percent of the county taxes reported for each
5 enacting county, minus the county portion of the retailers' discounts, to the county
6 and shall indicate the taxes reported by each taxpayer, no later than 75 days
7 following the last day of the calendar quarter in which such amounts were reported.
8 In this subsection, the "county portion of the retailers' discount" is the amount
9 determined by multiplying the total retailers' discount by a fraction the numerator
10 of which is the gross county sales and use taxes payable and the denominator of
11 which is the sum of the gross state and county sales and use taxes payable. The
12 county taxes distributed shall be increased or decreased to reflect subsequent
13 refunds, audit adjustments, and all other adjustments of the county taxes previously
14 distributed. Interest paid on refunds of county sales and use taxes shall be paid from
15 the appropriation under s. 20.835 (4) (g) at the rate paid by this state under s. 77.60
16 (1) (a). Except as provided in s. 77.70 (2), a county may retain the amount it receives
17 or it may distribute all or a portion of the amount it receives to the towns, villages,
18 cities, and school districts in the county. After receiving notice from the department
19 of revenue, a county shall reimburse the department for the amount by which any
20 refunds, including interest, of the county's sales and use taxes that the department
21 pays or allows in a reporting period exceeds the amount of the county's sales and use
22 taxes otherwise payable to the county under this subsection for the same or
23 subsequent reporting period. Any county receiving a report under this subsection
24 is subject to the duties of confidentiality to which the department of revenue is
25 subject under s. 77.61 (5) and (6).

1 **SECTION 9.** 77.76 (3r) of the statutes, as affected by 2023 Wisconsin Act 19, is
2 amended to read:

3 **77.76 (3r)** From the appropriation under s. 20.835 (4) (gi), the department shall
4 distribute ~~98.25~~ 99.25 percent of the municipality taxes reported for each enacting
5 municipality, minus the municipality portion of the retailers' discounts, to the
6 municipality and shall indicate the taxes reported by each taxpayer, no later than
7 75 days following the last day of the calendar quarter in which such amounts were
8 reported. In this subsection, the "municipality portion of the retailers' discount" is
9 the amount determined by multiplying the total retailers' discount by a fraction the
10 numerator of which is the gross municipality sales and use taxes payable and the
11 denominator of which is the sum of the gross state and municipality sales and use
12 taxes payable. The municipality taxes distributed shall be increased or decreased
13 to reflect subsequent refunds, audit adjustments, and all other adjustments of the
14 municipality taxes previously distributed. Interest paid on refunds of municipality
15 sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (gi) at
16 the rate paid by this state under s. 77.60 (1) (a). Any municipality receiving a report
17 under this subsection is subject to the duties of confidentiality to which the
18 department of revenue is subject under s. 77.61 (5) and (6).

19 **SECTION 10.** 77.76 (3s) of the statutes is created to read:

20 **77.76 (3s) (a)** Annually, the department shall deposit into the baseball park
21 facilities improvement segregated fund under s. 229.687 the amount in the
22 appropriation account under s. 20.835 (4) (k), except that the department may not
23 deposit a cumulative amount under this paragraph that exceeds \$67,500,000.

24 (b) 1. At the same time the department deposits into the baseball park facilities
25 improvement segregated fund under s. 229.687 a cumulative amount under par. (a)

1 equal to \$67,500,000, the department of revenue shall send a notice to the legislative
2 reference bureau for publication in the Wisconsin Administrative Register that
3 states the date on which the cumulative amount deposited into the baseball park
4 facilities improvement segregated fund under s. 229.687, as provided under par. (a),
5 equals \$67,500,000.

6 2. At the same time the department sends the notice under subd. 1., the
7 department shall send an identical notice to each municipality imposing a tax under
8 s. 77.701.

9 **SECTION 11.** 77.76 (4) of the statutes, as affected by 2023 Wisconsin Act 12, is
10 amended to read:

11 77.76 (4) There shall be retained by the state 1.5 percent of the taxes collected
12 for taxes imposed by special districts under ~~ss. 77.705 and s. 77.706 and 1.75, 0.75~~
13 percent of the taxes collected for taxes imposed by counties under s. 77.70, and 1.75
14 percent of the taxes collected for taxes imposed by municipalities under s. 77.701 to
15 cover costs incurred by the state in administering, enforcing, and collecting the tax.
16 All interest and penalties collected shall be deposited and retained by this state in
17 the general fund.

18 **SECTION 12.** 77.76 (4) of the statutes, as affected by 2023 Wisconsin Act (this
19 act), is amended to read:

20 There shall be retained by the state 1.5 percent of the taxes collected for taxes
21 imposed by special districts under s. 77.706, and 0.75 percent of the taxes collected
22 for taxes imposed by counties under s. 77.70, and ~~1.75 percent of the taxes collected~~
23 for taxes imposed by municipalities under s. 77.701 to cover costs incurred by the
24 state in administering, enforcing, and collecting the tax. All interest and penalties
25 collected shall be deposited and retained by this state in the general fund.

