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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**Memo published:** November 14, 2023    **Contact:** Ethan Lauer, Senior Staff Attorney, and Tom Koss, Staff Attorney

**2023 Assembly Bill 439**

**Senate Amendments 1 and 2**

### 2023 ASSEMBLY BILL 439

As amended and passed by the Assembly, 2023 Assembly Bill 439 appropriates funds to the Department of Administration (DOA) for making the grants and issuing the loans authorized by complementary legislation, 2023 Assembly Bill 438, relating to baseball park district administration and funding for improvements to professional baseball park facilities.

If enacted, 2023 Assembly Bill 438, as amended and concurred in by the Senate, would authorize the Southeast Wisconsin Professional Baseball Park District (“District”) to receive state and local funds to assist in the development, construction, improvement, repair, and maintenance of the baseball park facility known as American Family Field (“stadium”). The state funds include 22 annual payments of between \$10 million and \$20 million; however, beginning with the 20th annual payment and working backward, the state’s annual payments are reduced by an amount equal to the amount that the District certifies as having been collected from a ticket surcharge required by the bill. The state funds also include a total of up to \$50 million in loans.<sup>1</sup>

As amended and passed by the Assembly, 2023 Assembly Bill 439 also addresses the sales and use tax currently imposed by the City of Milwaukee. Under current law, the Department of Revenue (DOR) retains an administrative fee of 1.75 percent of the revenue collected by that tax. This fee covers DOR’s expenses in administering the tax. Any part of that fee that is not needed by DOR accumulates as an unencumbered balance. The bill, as amended and passed by the Assembly, requires DOR annually to deposit that unencumbered balance in a segregated fund managed by the District. When the amount deposited by DOR totals \$67.5 million, then: (1) the administrative fee that DOR collects on the city’s tax revenue is reduced from 1.75 percent to 0.75 percent; and (2) any future unencumbered balance annually lapses to the general fund.

### SENATE AMENDMENT 1

Senate Amendment 1 to Assembly Bill 439 incorporates changes to the bill to reflect changes proposed by amendments to Assembly Bill 438.

First, Senate Amendment 1 to Assembly Bill 439 eliminates the appropriation to DOA for grants to the District for fiscal years 2044-45 and 2045-46 (the final two years of the 22 annual payments).

Second, the amendment reduces the appropriation to DOA for loans to the District from \$50 million in the aggregate to \$35 million in the aggregate.

Third, the amendment modifies the appropriation to DOR for the administration of municipality taxes. Under 2023 Wisconsin Act 19 (the 2023-25 biennial budget), DOR was appropriated \$0 in each of fiscal years 2023-24 and 2024-25 for administering the City of Milwaukee’s sales tax. Senate Amendment 1

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<sup>1</sup> For a further description of 2023 Assembly Bill 438, as passed by the Assembly, see its [amendment memo](#).

increases this appropriation for fiscal year 2023-24 by \$375,000 and increases the appropriation for fiscal year 2024-25 by \$1.1 million.

## **SENATE AMENDMENT 2**

Senate Amendment 2 to Assembly Bill 439 reduces the appropriation to DOA for a grant to the District in fiscal year 2043-44 from \$10 million to \$5 million.

## **BILL HISTORY**

Representative Brooks introduced Assembly Amendment 1 on October 12, 2023. On that same day, the Assembly Committee on State Affairs voted to recommend adoption of the amendment on a vote of Ayes, 13; Noes, 1; and passage of the bill, as amended, on a vote of Ayes, 13; Noes 1. On October 17, 2023, the Assembly adopted the amendment on a voice vote. The Assembly then passed the bill, as amended, on a vote of Ayes, 69; Noes, 27.

Senator Feyen introduced Senate Amendment 1 on November 7, 2023. On November 8, 2023, the Senate Committee on Government Operations voted to recommend adoption of the amendment on a vote of Ayes, 5; Noes, 0; and voted to recommend concurrence in the bill, as amended, on a vote of Ayes, 3; Noes, 2. On that same day, the Joint Committee on Finance voted to recommend adoption of Senate Amendment 1 on a vote of Ayes, 15, Noes, 0; and voted to recommend concurrence in the bill, as amended, on a vote of Ayes, 14; Noes, 1. On November 14, 2023, the Senate adopted Senate Amendment 1 on a voice vote.

Senator Feyen introduced Senate Amendment 2 on November 14, 2023. On that same day, the Senate adopted Senate Amendment 2 on a voice vote, and concurred in the bill, as amended, on a vote of Ayes, 19; Noes, 14.

For a full history of the bill, visit the Legislature's [bill history page](#).

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