



State of Wisconsin
2023 - 2024 LEGISLATURE

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**ASSEMBLY AMENDMENT 1,
TO ASSEMBLY BILL 438**

October 12, 2023 – Offered by Representative BROOKS.

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

2 **1.** Page 2, line 1: delete “administration and” and substitute
3 “administration.”

4 **2.** Page 2, line 2: delete “facilities.” and substitute “facilities, use of the
5 Milwaukee County sales tax, expiration of the Milwaukee County sales tax, and
6 Milwaukee County pension obligation bonds.”

7 **3.** Page 9, line 13: after that line insert:

8 “**SECTION 3m.** 59.90 (7) of the statutes is created to read:

9 59.90 (7) REPAYMENT OF PENSION BONDS. Not later than December 31, 2030, the
10 county shall retire its pension bond obligations and any debt incurred to refund its
11 pension bond obligations.”

12 **4.** Page 9, line 22: after that line insert:

1 “**SECTION 5d.** 77.70 (2) (a) of the statutes, as created by 2023 Wisconsin Act 12,
2 is amended to read:

3 77.70 (2) (a) In addition to the taxes imposed under sub. (1), a county in which
4 a 1st class city is located may adopt an ordinance, by a two-thirds majority vote of
5 all members elect of the county board, to impose sales and use taxes under this
6 subchapter at the rate of 0.4 percent of the sales price or purchase price. An
7 ordinance adopted under this subsection shall be effective on January 1, April 1, July
8 1, or October 1 and the taxes shall be imposed only in their entirety as provided in
9 this subchapter. A certified copy of the ordinance shall be delivered to the secretary
10 of revenue at least 120 days prior to its effective date. No county may impose a tax
11 under this subsection unless the county makes an election to join the Wisconsin
12 Retirement System for all new employees, pursuant to s. 40.21 (7) (a), and the county
13 contributes the amount calculated under s. 59.875 (4) to its retirement system's
14 unfunded actuarial accrued liability from the taxes imposed under this subsection
15 in 2025 and in each year thereafter until the first year in which the retirement
16 system is determined by the retirement system's actuary to be fully funded. After
17 the retirement system is first fully funded, or ~~until 30 years have elapsed since the~~
18 ~~effective date of the tax~~ December 31, 2050, whichever is earlier, the actuary shall
19 determine all future required contributions from the county on the basis of standard
20 actuarial practices, and the county shall repeal the ordinance imposing the tax. A
21 certified copy of that ordinance shall be delivered to the secretary of revenue at least
22 120 days prior to its effective date. The repeal of any such ordinance shall be effective
23 on December 31. A certified copy of a repeal ordinance shall be delivered to the
24 secretary of revenue at least 120 days before the effective date of the repeal. Except
25 as provided under s. 77.60 (9), the department of revenue may not issue any

1 assessment or act on any claim for a refund or any claim for an adjustment under s.
2 77.585 after the end of the calendar year that is 4 years after the year in which the
3 county has enacted a repeal ordinance under this subsection.

4 **SECTION 5h.** 77.70 (2) (b) 1. of the statutes, as created by 2023 Wisconsin Act
5 12, is renumbered 77.70 (2) (b) (intro.) and amended to read:

6 77.70 (2) (b) (intro.) Annually, after making the required payment to its
7 retirement system's unfunded actuarial accrued liability under par. (a), the county
8 shall ~~make the required payment for its pension bond obligations from use the~~
9 remaining revenues received under this subsection. for any of the following:

10 **SECTION 5p.** 77.70 (2) (b) 1m. to 3m. of the statutes are created to read:

11 77.70 (2) (b) 1m. Payments for its pension bond obligations.

12 2m. Additional payments for its retirement system's unfunded actuarial
13 accrued liability.

14 3m. Payments for its employer contribution to a retirement system established
15 under chapter 201, laws of 1937.

16 **SECTION 5t.** 77.70 (2) (b) 2. of the statutes, as created by 2023 Wisconsin Act
17 12, is repealed.”.

18 **5.** Page 13, line 16: delete lines 16 to 23.

19 **6.** Page 14, line 13: delete “or municipality”.

20 **7.** Page 14, line 15: delete “or municipality”.

21 **8.** Page 14, line 19: delete “(a)”.

22 **9.** Page 15, line 1: delete lines 1 to 7.

23 **10.** Page 26, line 15: delete “or 1st class city”.

