

## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

## 2017 Wisconsin Act 249 [2017 Assembly Bill 162]

Proceeds From Milwaukee Brewers License Plates

2017 Wisconsin Act 249 generally directs the use of certain fees for special group license plates supporting the Milwaukee Brewers baseball team, upon retirement of certain debt and payment of other costs.

## BACKGROUND

Generally, under state law, persons interested in expressing their support for the Milwaukee Brewers baseball team may obtain a special group license plate (Brewers plate) for an annual fee of \$25, in addition to the regular vehicle registration fee and the special license plate fee. After payment of costs for the production of plates, 2% of the \$25 fee is used to pay licensing fees pursuant to a contract with Major League Baseball. The remainder of the \$25 fee is distributed to a local professional baseball park district<sup>1</sup> (the district) with jurisdiction in Milwaukee County and all counties contiguous to Milwaukee County (Ozaukee, Racine, Washington, and Waukesha Counties).

The district may only use the revenue from the sale of Brewers plates to retire the district's debt. The district also imposes a sales and use tax in each county located within the district, the revenue from which may also only be used to retire the district's debt.

After the retirement of all bonds issued for the initial construction of the baseball park facilities and all bonds issued to fund or refund those bonds, and after funding a fund for maintenance costs and capital improvements sufficiently to meet any maintenance or capital improvement obligations between the district and the Milwaukee Brewers, the district board

<sup>&</sup>lt;sup>1</sup> The district, created under subch. III of ch. 229, Stats., has various powers, including the power to acquire, construct, equip, maintain, improve, operate, and manage baseball park facilities and may set standards governing the use of and the conduct within the baseball park facilities.

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <u>http://www.legis.wisconsin.gov</u>.

must certify to the Department of Revenue (DOR) that these financial obligations have been met. After this certification is made to DOR, the sales and use tax terminates.

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The Act provides that when the district certifies to DOR that it has met all of the financial obligations, the district must also make the same certification to the Department of Transportation (DOT). After the date on which the district board makes the certification to DOT, the funds that the district currently receives from Brewers plates must be deposited into the fund for maintenance costs and capital improvements discussed above.

*Effective date:* April 5, 2018

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