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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**2019 Senate Bill 67**

**Senate Substitute  
Amendment 1**

### **2019 SENATE BILL 67**

2019 Senate Bill 67 specifies December 31, 2019 as the date on which the Department of Revenue (DOR) must cease collection of sales tax on behalf of the Southeast Wisconsin Professional Baseball District. The bill also specifies that the district may not incur new obligations after June 30, 2019, and specifies that any lease between the district and a professional baseball team must extend for at least the same number of years during which the sales tax is collected.

### **SENATE SUBSTITUTE AMENDMENT 1**

Senate Substitute Amendment 1 specifies the termination date for the collection of sales tax as March 31, 2020, or a date certified by the district, whichever is earlier. Other than withholding by DOR for certain anticipated refunds, the substitute amendment also provides for the return of excess sales tax collections from the district to DOR, and the distribution of those excess collections to each county that is part of the district, based on tax revenues derived from each county. The substitute amendment specifies each county must use any such revenues only for property tax relief, public safety, parks and recreation, or economic development. The substitute amendment revises the district's powers such that the district may not incur new obligations after the date on which the collection of sales tax terminates, and such that the district may not incur costs or any obligations for signage related to a change in naming rights for the baseball park facilities. Finally, the substitute amendment directs the Legislative Audit Bureau (LAB) to conduct a financial audit of the district if the district reports, not later than January 31, 2020, that it will not have sufficient revenues to meet its obligations by the time the collection of sales tax terminates.

### **BILL HISTORY**

Senate Substitute Amendment 1 to Senate Bill 67 was offered by Senator Wanggaard on May 29, 2019. On May 31, 2019, the Committee on Agriculture, Revenue and Financial Institutions recommended adoption of Substitute Amendment 1 and passage of Senate Bill 67, as amended, by votes of Ayes, 8; Noes, 1.

DWS:jal