

  
**ROBERT L. COWLES**  
Wisconsin State Senator  
2nd Senate District

**TO: Members of the Committee on Revenue, Financial Institutions and Rural Issues**

**FROM: Senator Robert Cowles**

**DATE: September 2, 2015**

**RE: Senate Bill 233**

Chairman Marklein and Members of the Committee,

Thank you for scheduling a public hearing for Senate Bill 233. I am pleased to join Rep. Steffen in offering this legislation which is vitally important to my constituents in Brown County. In 2000, residents of Brown County passed a referendum imposing a 0.5% sales tax on themselves to pay back bonds for a \$295 million renovation of Lambeau Field. 15 years later, thanks to the commitment of the residents of Brown County, Lambeau Field is arguably the finest facility in the NFL and has become a year-round tourist destination that has brought economic development and jobs to our corner of the state. This commitment has also allowed the Packers to become a model franchise for the league in terms of financial stability and on the field success.

The bonds for the renovation project have been re-paid and the maintenance fund required under the original legislation is fully funded. We drafted this legislation to address the disposition of the excess sales tax revenue collected between when the financial commitments of the tax were met and the conclusion of the sales tax (September 30, 2015). The original legislation from 2000 did not address the issue of the disposition of the excess sales tax collected.

Estimates from DOR indicate over \$17 million in excess sales tax revenue will be collected during the period between certification that all statutory commitments have been met and the sales tax end date. Under our bill, the excess sales tax will be returned to Brown County and its municipalities, on a formula based upon population. The bill states the returned excess revenue must be used for property tax relief, tax levy related debt relief, or economic development. This will ensure the excess revenue will be used responsibly, while still providing local governments with flexibility to invest in the projects and initiatives that will best serve their residents.

Also before you is Senate Amendment 1, which was drafted at the request of DOR to fix a technical concern they shared with us regarding the bill.

I would ask for your support for SB 233, and I would welcome any questions or comments you may have.



# DAVID STEFFEN

STATE REPRESENTATIVE • 4<sup>TH</sup> ASSEMBLY DISTRICT

**Prepared Testimony by Rep. David Steffen before the  
Senate Committee on Revenue, Financial Institutions, and Rural Issues  
Senate Bill 233: Distribution of Excess Lambeau Stadium Sales Tax  
September 2, 2015**

Chairman Marklein and committee members,

Thank you for scheduling a public hearing for Senate Bill 233. This bipartisan bill is the product of a commitment that was made 15 years ago by the residents of Brown County to ensure the long-term financial stability of the Green Bay Packers. In 2000, Brown County residents passed a 0.5% sales tax referendum to provide for a \$300 million renovation of Lambeau Field. At that time, Lambeau Field was an outdated, under-maintained and inadequate facility to host a professional football team in the modern era. Today, thanks to the residents, visitors, and businesses of Brown County, Lambeau Field is a premier facility in the NFL that has allowed the Packers to become one of the most financially stable teams in all of professional sports. This stability ensures that the Packers have a continued presence and a long-term positive economic impact in our state.

Now that the Professional Football Stadium District and the Department of Revenue have certified that the bonds for the renovation project have been paid and its maintenance fund is fully funded, legislation is needed to address the excess sales tax revenue collected between DOR's certification date and the conclusion of the sales tax (September 30, 2015). The original legislation (1999 Wisconsin Act 167) allowing for the sales tax referendum, did not provide for the excess revenue to be readily returned to Brown County residents. Senate Bill 233 provides a fair and responsible pathway for returning these excess funds.

Initial estimates from DOR indicate over \$17 million in excess sales tax revenue will be collected during this six month period between certification and the sales tax end date. This is a significant sum of money that will provide for a one-time financial boost to Brown County and its communities. The owners of this revenue, Brown County residents, deserve the timely and efficient return of their excess tax dollars. The distribution method for excess funds outlined in Senate Bill 233 fairly assigns returns to Brown County and its municipalities based upon population. The parameters placed on the appropriate use of revenue including: property tax relief, tax levy related debt relief, and economic development ensure that this one-time distribution is used responsibly to either pay down debt or to invest, rather than to grow government. However, the parameters are also broad enough to ensure that local governments



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have rightful control of the funds to invest in the projects and initiatives that they know will best serve their communities.

Two projects already being proposed for the excess funds include the Graduate Recruitment And Neighborhood Development (GRAND) initiative and improvements to Bay Beach Amusement Park. The GRAND program will encourage young professionals and recent college graduates to move into targeted neighborhoods by providing low-interest home loans. Bay Beach Amusement Park has grown to be a well-known attraction in the region, and investing in its improvements will ensure its future positive economic impact. These projects are examples of how a one-time financial return can result in significant long-term financial returns, and speak to the importance of returning excess stadium sales tax dollars in a fair, structured, and timely manner, as is outlined in Senate Bill 233.

Thank you for allowing me to testify, and I welcome your questions and input.



Oneidas bringing several hundred bags of corn to Washington's starving army at Valley Forge, after the colonists had consistently refused to aid them.

**Oneida Tribe of Indians of Wisconsin**  
 P.O. Box 365 • Oneida, WI 54155 • (920) 869-4364 • Fax (920) 869-4040



UGWA DEMOLUM YATEHE  
 Because of the help of this Oneida Chief in cementing a friendship between the six nations and the colony of Pennsylvania, a new nation, the United States was made possible.



**TESTIMONY PROVIDED  
 ON BEHALF OF  
 ONEIDA NATION**  
**Senate Revenue, Financial Institutions and Rural Issues Committee**  
**RE: SB-233 Excess Sales Tax Distribution**  
**September 2, 2015**

Chairman and Committee Members:

Thank you for your time today to conduct this hearing. My name is Melinda Danforth, and I am a Vice Chairwoman for the Oneida Nation. For your information, I represent approximately 17,000 enrolled Tribal Members. Of those, there are 2,479 Tribal members who reside on the reservation within Brown County.

I understand the redistribution of the excess sales is based on the dissolution of a Local Professional Football Stadium District and the property shall be transferred to the political subdivisions. While the Oneida Nation is not a political subdivision of the State, we are a separate government similar to the surrounding counties and municipalities and have charged the .5 percent special sales tax. In addition, the Oneida Nation provides services to its citizens similar to the counties and municipalities which includes: health and human services, public works, elderly care, law enforcement, environmental quality, parks and rec, water, and many other governmental services. Therefore, like the municipalities, we believe we deserve a fair share of the redistribution.

The Oneida Nation has a weekly payroll of \$2.2 million and the economic impact reaches beyond the reservation. The Tribal members and employees are consumers of the region and have contributed to the .5 percent special sales tax. Since 1999, the Oneida Nation has collected the special district taxes at the Radisson Hotel, Windgate Hotel, and Thornberry Creek at Oneida and remits the tax to the Department of Revenue on a monthly basis. In closing, the Oneida Nation believes we are entitled to a fair share of the football district dissolution excess sales tax revenue and hereby respectfully request to be included in the disbursement of such funds. Thank you for your time and consideration.