



## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873  
Email: [fiscal.bureau@legis.wisconsin.gov](mailto:fiscal.bureau@legis.wisconsin.gov) • Website: <http://legis.wisconsin.gov/lfb>

November 8, 2023

TO: Members  
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Summary of Senate Amendment 1 to Assembly Bill 439, as Amended by Assembly Amendment 1

This memorandum provides a summary of Senate Amendment (SA) 1 to Assembly Bill (AB) 439, as amended by Assembly Amendment (AA) 1. Together with AB 438, as amended by AA 1, these bills, as amended, would provide funding to a professional baseball stadium district ("District") to make improvements to baseball park facilities.

The following provisions are included in SA 1 to AB 439, as amended:

*State Annual Contribution to the District.* AB 439, as amended, would create a sum sufficient GPR appropriation under the Department of Administration (DOA) for payments to a local professional baseball park district to assist in the development, construction, improvement, repair, and maintenance of baseball park facilities, not to exceed certain specified amounts in each fiscal year. SA 1 would modify the newly-created GPR grant appropriation under DOA to end state payments to the District in 2043-44, which would be two years earlier than 2045-46, as specified under AB 439, as amended. As a result, compared to AB 439, as amended, SA 1 would reduce the state's annual contribution amount to the District by \$10,000,000 in lease years 21 and 22..

*Loans to a Professional Baseball Stadium District.* As compared to AB 439, as amended, SA 1 would modify the newly-created GPR loans appropriation under DOA to reduce the maximum loan amount available to the District by \$15,000,000, from a \$50,000,000 limit, to a \$35,000,000 limit.

*Department of Revenue (DOR) Funding for the Administration of Municipal Taxes.* Provide \$375,000 PR-S in 2023-24, and \$1,100,000 PR-S in 2024-25 in expenditure authority to DOR's program revenue appropriation created under 2023 Wisconsin Act 19 for administration of municipal sales and use taxes. While Act 19 created this appropriation, the Act did not provide any expenditure authority to fund DOR's administration of the municipal taxes associated with the City of Milwaukee's 2.0% sales and use tax, which will first become effective January 1, 2024.

BL/bh