



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-0260/2  
EVM:kjf:jm

## 2015 ASSEMBLY BILL 93

March 12, 2015 – Introduced by Representatives WEATHERSTON, MASON, E. BROOKS, HUTTON, KNODL, KREMER, MURPHY, J. OTT and SANFELIPPO, cosponsored by Senators WANGGAARD, WIRCH and NASS. Referred to Committee on Urban and Local Affairs.

\*\*\*AUTHORS SUBJECT TO CHANGE\*\*\*

1     **AN ACT** *to renumber and amend* 229.685 (1) and 229.685 (2); *to amend* 13.48  
2           (10) (a), 229.68 (17) and 229.79; and *to create* 229.68 (8) (d), 229.68 (8) (e),  
3           229.682 (9), 229.682 (10), 229.685 (1g), 229.685 (2) (a) and 229.685 (2) (b) of the  
4           statutes; **relating to:** bonding, spending, and taxation authority and auditing  
5           of local professional baseball park districts.

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### *Analysis by the Legislative Reference Bureau*

Under current law, a professional baseball park district (district) is created in each county with a population of at least 600,000 (presently, only Milwaukee County) and all counties that are contiguous to that county (in relation to Milwaukee County, these counties are Ozaukee County, Racine County, Washington County and Waukesha County). A district is governed by a board that consists of six persons appointed by the governor, two persons appointed by the chief executive officer of the most populous county within the district's jurisdiction, one person appointed by the chief executive officer of each of the other counties in the jurisdiction, and one person appointed by the mayor of the most populous city within the jurisdiction.

A district has a variety of powers. Among these, a district may acquire, construct, equip, maintain, improve, operate, and manage baseball park facilities and may set standards governing the use of, and the conduct within, baseball park facilities. A district is authorized to impose a sales tax and a use tax at a rate of no more than 0.1 percent. Also, a district may issue bonds for the purpose of purchasing, acquiring, leasing, constructing, extending, adding to, improving, conducting,

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controlling, operating, or managing baseball park facilities. Bonds issued by the district must be secured only by the district's interest in any baseball park facilities, by income from these facilities, and by the sales tax and use tax that the district is authorized to levy. The district may not collect such taxes after the calendar quarter in which the district certifies to the Department of Revenue that the district has retired all of its bonds.

This bill limits the district's authority to issue bonds and to expend tax moneys. Under this bill, with an exception, a district may issue bonds only if: 1) the date on which the bonds are payable is not later than the latest date on which outstanding district bonds are payable; and 2) the total amount of principal and interest that must be paid for outstanding bonds is not increased by the issuance of refunding bonds. Also, a district may expend tax moneys only for payments of principal and interest on bonds issued by the district, current operating expenses, or routine maintenance of Miller Park facilities.

This bill also alters the procedure for terminating the sales tax and use tax levied by the district. Under this bill, the authority of the district to levy these taxes ends after the Legislative Fiscal Bureau determines that: 1) the bonds of the district have been retired; and 2) a sufficient fund for routine maintenance has been funded.

This bill also provides that a district may annually spend no more than 4 percent of expected revenues for administrative expenses and must spend not less than 75 percent of expected revenues for bond related purposes.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

1           **SECTION 1.** 13.48 (10) (a) of the statutes is amended to read:  
2           13.48 **(10)** (a) Except as provided in par. (c), no state board, agency, officer,  
3           department, commission, or body corporate may enter into a contract for the  
4           construction, reconstruction, remodeling of, or addition to any building, structure,  
5           or facility, in connection with any building project which involves a cost in excess of  
6           \$185,000 without completion of final plans and arrangement for supervision of  
7           construction and prior approval by the building commission. This section applies to  
8           the department of transportation only in respect to buildings, structures, and  
9           facilities to be used for administrative or operating functions, including buildings,  
10          land, and equipment to be used for the motor vehicle emission inspection and

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1 maintenance program under s. 110.20. No local professional baseball park district  
2 created under subch. III of ch. 229 may enter into a contract for the construction,  
3 reconstruction, remodeling of, or addition to, any building, structure, or facility, in  
4 connection with any building project which involves a cost in excess of \$500,000  
5 without completion of final plans and arrangement for supervision of construction  
6 and prior approval by the building commission.

7 **SECTION 2.** 229.68 (8) (d) of the statutes is created to read:

8 229.68 (8) (d) Beginning on the effective date of this paragraph .... [LRB inserts  
9 date], the date on which the bonds are payable is not later than the latest date on  
10 which outstanding district bonds are payable. This provision does not apply if the  
11 secretary of administration determines that adherence to this requirement is likely  
12 to result in the district drawing on funds in the special debt service reserve fund  
13 under s. 229.74.

14 **SECTION 3.** 229.68 (8) (e) of the statutes is created to read:

15 229.68 (8) (e) Beginning on the effective date of this paragraph .... [LRB inserts  
16 date], the total amount of principal and interest that must be paid for outstanding  
17 bonds is not increased by the issuance of refunding bonds. This provision does not  
18 apply if the secretary of administration determines that adherence to this  
19 requirement is likely to result in the district drawing on funds in the special debt  
20 service reserve fund under s. 229.74.

21 **SECTION 4.** 229.68 (17) of the statutes is amended to read:

22 229.68 (17) ~~Administer~~ Subject to s. 229.682 (10), administer the receipt of  
23 revenues, and oversee the payment of bonds issued by the district.

24 **SECTION 5.** 229.682 (9) of the statutes is created to read:

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1           229.682 (9) FINANCIAL REPORTS. The district shall provide to the legislative  
2 fiscal bureau all financial reports of the district.

3           **SECTION 6.** 229.682 (10) of the statutes is created to read:

4           229.682 (10) REVENUE EXPENDITURE LIMITATIONS. (a) The district board may  
5 expend annually not more than 4 percent of expected revenue for the administrative  
6 expenses of the board.

7           (b) Until all bonds issued by the district have been paid or sufficient funds have  
8 been reserved in a sinking fund to pay all bonds issued by the district, the district  
9 board shall expend annually not less than 75 percent of expected revenue to retire  
10 bonds issued by the district or to fund a sinking fund.

11          **SECTION 7.** 229.685 (1) of the statutes is renumbered 229.685 (1m) and  
12 amended to read:

13          229.685 (1m) The district board shall maintain a special fund into which it  
14 deposits only the revenue received from the department of revenue, that is derived  
15 from the taxes imposed under subch. V of ch. 77, and may use this revenue only for  
16 ~~purposes related to baseball park facilities~~ payments of principal and interest on  
17 bonds issued by the district, current operating expenses, or routine maintenance of  
18 the Milwaukee Brewers Baseball Club LP baseball facility, known as "Miller Park,"  
19 and its directly related and auxiliary structures and facilities.

20          **SECTION 8.** 229.685 (1g) of the statutes is created to read:

21          229.685 (1g) In this section, "routine maintenance" means any of the following:

22           (a) The repair or replacement of existing equipment.

23           (b) Any other action the district is contractually obligated to perform.

24          **SECTION 9.** 229.685 (2) of the statutes is renumbered 229.685 (2) (intro.) and  
25 amended to read:

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1           229.685 (2) (intro.) If the district board determines that the revenues in the  
2 special fund under this section exceed current operating expenses for the operation  
3 of baseball park facilities, the district board shall apply the excess to either fund a  
4 fund for routine maintenance costs and ~~capital improvements~~ or to retire bonds  
5 issued for the initial construction of baseball park facilities, and any bonds issued to  
6 fund or refund those bonds, prior to their maturity. ~~As soon as practicable after the~~  
7 ~~retirement of all bonds issued for the initial construction of baseball park facilities~~  
8 ~~and all bonds issued to fund or refund those bonds and after funding a fund for~~  
9 ~~maintenance costs and capital improvements sufficiently to meet any maintenance~~  
10 ~~or capital improvement obligations between the district and any professional~~  
11 ~~baseball team using baseball park facilities constructed under this subchapter as a~~  
12 ~~home stadium, the district board~~ When the legislative fiscal bureau determines that  
13 all of the following have occurred, the bureau shall make a certification to the  
14 department of revenue to that effect.;

15           **SECTION 10.** 229.685 (2) (a) of the statutes is created to read:

16           229.685 (2) (a) All bonds issued for initial construction of baseball park  
17 facilities and all bonds issued to fund or refund those bonds have been retired.

18           **SECTION 11.** 229.685 (2) (b) of the statutes is created to read:

19           229.685 (2) (b) A fund for routine maintenance costs sufficient to meet any  
20 routine maintenance obligations between the district and any professional baseball  
21 team using baseball park facilities constructed under this subchapter as a home  
22 stadium has been funded.

23           **SECTION 12.** 229.79 of the statutes is amended to read:

24           **229.79 Budgets; rates and charges; audit.** A district shall adopt a calendar  
25 year as its fiscal year for accounting purposes. The district board shall annually

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1 prepare a budget for the district. Rates and other charges received by the district  
2 shall be used for the general expenses and capital expenditures of the district and  
3 to pay interest, amortization, and retirement charges on bonds. A district shall  
4 maintain an accounting system in accordance with generally accepted accounting  
5 principles and shall have its financial statements and debt covenants audited  
6 annually by an independent certified public accountant. A district shall submit the  
7 audit report under this section to the legislature under s. 13.172 (2).

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(END)