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RESOLUTION NO. 2006-13

RESOLUTION BY THE INTERGOVERNMENTAL RELATIONS COMMITTEE REQUESTING THAT THE STATE'S LEGISLATIVE AUDIT BUREAU BE DIRECTED TO AUDIT DEPARTMENT OF REVENUE CALCULATIONS AND PAYMENTS OF SALES TAX RECEIPTS IN COUNTIES SUBJECT TO THE SOUTHEAST WISCONSIN PROFESSIONAL BASEBALL PARK DISTRICT SALES TAX

WHEREAS, Racine County is one of the five counties that compose the Southeast Wisconsin Professional Baseball Park District; and

WHEREAS, for that reason, Racine County is subject to a 0.1% sales tax that is collected exclusively for the purpose of retiring the debt of the Southeast Wisconsin Professional Baseball Park District; and

WHEREAS, the obligations of Racine County businesses to collect, and of Racine County residents to pay, said special district sales tax continue until the total of all such revenues collected within the five-county district are sufficient to retire the debt; and

WHEREAS, the district and each county within it must rely entirely on the Wisconsin Department of Revenue's calculations and payments of the proceeds of the special district sales tax; and

WHEREAS, numerous reports indicate a history of substantial inaccuracies in the Department of Revenue's calculations and payments of sales tax proceeds due to individual counties and special districts; and

WHEREAS, the inaccuracies are especially notable for sales tax calculations and payments for the district and the counties that compose it; and

WHEREAS, failure of the Department of Revenue to ensure full credit to the Southeast Wisconsin Professional Baseball Park District of all proceeds of the special district sales tax will require Racine County businesses to collect, and of Racine County residents to pay, said special district sales tax longer than necessary.

NOW, THEREFORE, BE IT RESOLVED that the Racine County Board of Supervisors calls upon the State Legislature, and in particular the Joint Committee on Audit, to direct the Legislative Audit Bureau to conduct an audit of the Department of Revenue's program for collection, calculation, and payment of local sales tax proceeds, with special attention to the proceeds of the sales tax for the Southeast Wisconsin Professional Baseball Park District.

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4 **BE IT FURTHER RESOLVED** by the Racine County Board of Supervisors
5 that the County Clerk forward copies of this resolution to Governor James Doyle,
6 Department of Revenue Secretary Michael Morgan, Racine County's state
7 legislators, the members of the Joint Committee on Audit, and the Wisconsin
8 Counties Association.

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Respectfully submitted,

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11 1st Reading _____

**INTERGOVERNMENTAL RELATIONS
COMMITTEE**

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13 2nd Reading _____

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BOARD ACTION

Russell A. Clark, Chairman

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16 Adopted _____

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17 For _____

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18 Against _____

Robert D. Grove, Vice-Chairman

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19 Absent _____

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21 VOTE REQUIRED: Majority

Joseph F. Bellante, Jr.

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23 Prepared by:

Gaynell Dyess

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24 Corporation Counsel

Kenneth Lumpkin

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Karen A. Nelson

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Daniel F. Sharkozy

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