

CHAPTER 9
(Revised 5-24-2017)
BROWN COUNTY SALES AND USE TAX

9.01 AUTHORITY. This Ordinance is enacted under the authority of Subchapter V of Chapter 77 of the Wisconsin Statutes, and acts amendatory thereto.

9.02 PURPOSE. This Ordinance enacts a temporary 72 month, 0.5 percent Brown County sales and use tax, revenues from which: 1) **Shall not be utilized** to fund any operating expenses other than lease payments associated with the below mentioned specific capital projects; and 2) **Shall be utilized only** to reduce the property tax levy by funding the below listed specific capital projects, as well as funding said specific capital projects' associated costs as deemed appropriate by Brown County administration, in the below listed estimated amounts:

- (1) Expo Hall Project - \$15,000,000.00;
- (2) Infrastructure, Roads and Facilities Projects - \$60,000,000.00;
- (3) Jail and Mental Health Projects - \$20,000,000.00;
- (4) Library Project - \$20,000,000.00;
- (5) Maintenance at Resch Expo Center Project - \$10,000,000.00;
- (6) Medical Examiner and Public Safety Projects - \$10,000,000.00;
- (7) Museum Project - \$1,000,000.00;
- (8) Parks and Fairgrounds Project - \$6,000,000.00; and
- (9) Stem Research Center Project - \$5,000,000.00.

9.03 MILL RATE FREEZE. While this temporary sales and use tax Ordinance is in effect, the Brown County Mill Rate shall not exceed the 2018 Brown County Mill Rate. If the Brown County Mill Rate does exceed the 2018 Brown County Mill Rate during the 72 months that this temporary 0.5 percent Brown County sales and use tax is in effect, then this sales and use tax shall sunset on December 31 of the year the Brown County Mill Rate exceeds the 2018 Brown County Mill Rate.

9.04 EFFECTIVE COMMENCEMENT AND SUNSET DATES. Subject to the following contingencies being met **on or before August 15, 2017**, this Ordinance shall take effect on January 1, 2018, and shall sunset 72 months thereafter, unless during said 72 month period any general obligation debt, excluding refunding bonds, is issued by Brown County in which case this Ordinance shall sunset on December 31 of the year any general obligation debt, excluding refunding bonds, is issued:

- 1) Contingency 1 (to be met on or before August 15, 2017): The **Village of Allouez**, the **Village of Ashwaubenon**, the **Village of Bellevue**, the **Village of Howard**, the **Village of Suamico**, the **City of De Pere**, and the **City of Green Bay** shall all take such municipal acts as are necessary, to the satisfaction of Brown County, authorizing such municipality to execute and deliver an amendment or supplement to, or restatement of, the Cooperation Agreement dated as of June 1, 1999, as previously amended (including by the Agreement Between Brown County and City of Green Bay for Surplus Net Room Taxes for KI Expansion, effective June 30, 2012, as amended),

among such municipalities and Brown County (the "Cooperation Agreement"), which shall contain the following provisions:

- (a) The expiration date of the Cooperation Agreement shall be extended to the date of final payment of the bonds or other indebtedness issued to finance the Expo Hall Project (including any such bonds or indebtedness issued to refinance or refund previously issued bonds or indebtedness for such purpose) (the "Expo Hall Bonds") and;
- (b) Net Room Tax Revenue remaining after debt service payments are made for the bonds for the Resch Center Project and the KI Convention Center, including bonds which financed the KI Expansion Project, shall be dedicated to the payment of debt service on the Expo Hall Bonds.

- 2) Contingency 2 (to be met on or before August 15, 2017): PMI Entertainment Group, Inc. shall agree in writing to reopen and renegotiate its contract with Brown County.

Section 2. Subject to the contingencies stated in Section 9.04, above, being met on or prior to August 15, 2017, this Ordinance shall take effect on January 1, 2018, and the County Clerk shall deliver a certified copy of this Ordinance to the Wisconsin Secretary of Revenue on or before September 1, 2017 (at least 120 days prior to January 1, 2018).