

Milwaukee County Supervisor Sartori: Participates in Dark Store Day

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MILWAUKEE – Milwaukee County Supervisor David Sartori joined with local leaders across Wisconsin today in designating December 11 as “Dark Store Day,” to draw attention to pending legislation designed to halt so-called “dark store” tax avoidance strategies.

“All I want for Christmas is for the Wisconsin State Legislature to pass the Dark Store and Walgreens reversal bills,” said Sartori.

As big box retail chains and single tenant commercial properties increasingly use dark store tax avoidance strategies to significantly reduce their property taxes, experts believe homeowners will see their property taxes increase as they shoulder more of the tax burden.

Supervisor Sartori joins local leaders statewide who are calling on state legislators to stop this tax shift by scheduling a vote in January on Senate Bill 291, which would reverse the Walgreens decision, and Senate Bill 292, which would close the dark store loophole.

SB 291 closes a gap in Wisconsin’s property assessment laws that allow single tenant commercial properties, like Walgreens and CVS, to argue that the value of their property is not what it appears to be. As a result of a 2008 Supreme Court ruling, chain drug stores have been paying taxes on their properties in Wisconsin at

half their actual fair market selling price, a discount unavailable to residential and owner-occupied commercial properties.

SB 292 nullifies a related but different tax avoidance tactic. National big box retail chains and other commercial property owners are challenging their assessed values using the “Dark Store Strategy” to argue that their thriving businesses must be assessed for tax purposes as though they were a vacant, boarded up property. The Indiana legislature and Michigan courts have recently invalidated the dark store theory in those states. SB 292 makes it clear that the Dark Store loophole is closed in Wisconsin.

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