

WILL: Plans to argue Brown County sales tax case at Wisconsin Supreme Court

Posted on Tuesday, Nov 16, 2021

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Lawsuit challenges Brown County's use of local sales tax for capital projects
The News: Attorneys for the Wisconsin Institute for Law & Liberty (WILL) are participating in Wisconsin Supreme Court oral arguments, Tuesday, in [Brown County v. Brown County Taxpayers Association](#), a legal challenge to Brown County's decision to use local sales tax revenue to fund capital projects instead of lowering property taxes. [Wisconsin law](#) permits counties to impose a 0.5% sales tax, but "only for the purpose of directly reducing the property tax levy."

WILL represents the Brown County Taxpayers Association (BCTA) in the case originally filed in Brown County Circuit Court in 2018.

Where to Watch: Oral arguments can be seen on [WisconsinEye](#) starting at 9:45 am on November 16.

Background: [Wisconsin law](#) unambiguously provides that "county sales and use taxes may be imposed only for the purpose of directly reducing the property tax levy." But in 2017, Brown County adopted a sales tax that commits millions to a slate of new capital projects—in other words, the exact opposite of what the law authorizes. WILL, together with BCTA and Mr. Bennett, have challenged this hefty and illegal tax in response to a preemptive lawsuit filed by Brown County in May of 2018.

On March 24, 2020, the Brown County Circuit Court upheld the tax and ruled that if the legislature intended to restrict the types of actions Brown County has taken it must be more specific. WILL sought a review of that ruling in the Wisconsin Court of Appeals, which then certified the case to the Wisconsin Supreme Court.