

Wisconsin Institute for Law & Liberty: Wisconsin Supreme Court to review WILL challenge to Brown County sales tax

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Brown County wants to use sales tax to fund capital projects, not property tax reduction

The News: The Wisconsin Supreme Court [granted](#) a request from the Wisconsin Court of Appeals to review a lawsuit in which WILL claims, on behalf of the Brown County Taxpayers Association (BCTA), that Brown County's sales tax is illegal. State law is clear that a county sales tax must be used for the purpose of direct property tax reduction – not to fund the capital projects that Brown County has proposed.

The Quotes: WILL Deputy Counsel, Anthony LoCoco, said, “Brown County's desire to use a sales tax for capital projects violates state law and exposes Wisconsinites to new spending sprees by local government. We are hopeful the Wisconsin Supreme Court will provide clarity for all Wisconsin taxpayers and communities.”

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. Oral arguments will be scheduled at a later date.

Read More:

- [Wisconsin Supreme Court Order](#), April 22, 2021
- [WILL Appeals Ruling Upholding Brown County Sales Tax](#), May 20, 2020