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Brown County v. Brown County Taxpayers Association

Supreme Court of Wisconsin - March 4, 2022 - N.W.2d - 2022 WL 627819 - 2022 WI 13

Taxpayer advocacy organization challenged county's temporary sales and use tax ordinance.

The Circuit Court entered summary judgment for county. Organization appealed, and the Court of Appeals certified the appeal to the Supreme Court.

The Supreme Court held that since the ordinance funded projects that would otherwise have been paid for through additional debt obligations, the ordinance directly reduced property tax levy as required by statute on county sales and use taxes.

Statute on county sales and use taxes does not require dollar-for-dollar reduction in property tax levy; instead, it authorizes counties to impose sales and use tax for specific purpose of directly reducing property tax levy, while leaving means to accomplish that purpose up to county.

County's temporary sales and use tax ordinance directly reduced property tax levy as required by statute on county sales and use taxes, where ordinance funded projects that would otherwise have been paid for through additional debt obligations.

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