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STATE REPRESENTATIVE

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“Dark Store Loophole” Remains Intact in Wisconsin

By Rep. Gary Hebl

This past session, we had an opportunity to finally pass legislation that would close a corporate tax loophole that would simultaneously ease the tax burden on individual taxpayers. The so-called “dark store” loophole allows big box stores to reduce their property taxes by appraising their property as if the store was vacant and not open for business. When they receive pushback from cities, these national retailers bring in their team of lawyers to begin costly litigation, which generally leads to cities settling and allowing stores a greatly reduced tax burden. This in turn increases the property tax burden on individual taxpayers.

There was a bipartisan bill, Assembly Bill 386, with more than half of the Wisconsin Legislature signed on as cosponsors, which would close this loophole. 84 legislators in both the Assembly and the Senate wanted this bill to become law. If brought up for a vote, it would have easily passed. It was never given a vote in either chamber.

It seems clear that the Republican leadership in both the Assembly and the Senate did not want a vote on it, and strong-armed their caucuses into letting the bill die. The Assembly Ways and Means Committee did not even hold a public hearing on the bill even though its chairman, Rep. John Macco (R-Ledgeview), was a cosponsor of the bill. Why would he not hold a hearing on a bill in his own committee, one that he clearly supports, unless the Republican leadership told him not to?

Democrats tried a procedural move in both the Assembly and the Senate to force a vote on the bills. Both were shot down along party lines, with Republicans voting against bringing it up. Again, since many of the Republicans who voted against considering it were also cosponsors of the bill, one is left wondering why they would want to prevent a bill they supposedly support from passing.

The simplest answer is that the Republicans leadership of this state did not want it to pass. They are the ones that control if a bill comes to the floor, and if they wanted it to pass, it would have. Instead of easing the burden on individual taxpayers, they once again sided with corporate greed.

When we have broad consensus on bills that would greatly help the people of this state, we ought to be able to pass them and not have them railroaded by a handful of legislators who are in the tank for corporations. I am disappointed in the Republican leadership for leaving Wisconsin taxpayers to pick up the tab for corporations that do not pay their fair share. I remain hopeful that next session brings a considerable change to the makeup of the Wisconsin Legislature and we are able to pass bills that have broad support from both parties.

Rep. Gary Hebl represents the 46th Assembly District, which includes the Cities of Sun Prairie and Stoughton, the Village of Cottage Grove, and the Townships of Cottage Grove, Dunkirk, Pleasant Springs, and Sun Prairie.

Contact Rep. Hebl with any questions or concerns you may have at (608) 266-7678 or via email at Rep.Hebl@legis.wi.gov.

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