

# Key “Friend of Grocers” Vote



For more information, contact 608.244.7150  
Brandon Scholz, [Brandon@wisconsin-grocers.com](mailto:Brandon@wisconsin-grocers.com)  
Michelle Kussow, [MKussow@wisconsin-grocers.com](mailto:MKussow@wisconsin-grocers.com)

## WGA Position Paper

### *Repeal Personal Property Tax*

In 2016, the WGA created a coalition consisting of 51 business groups that all supported repeal of the personal property tax. In the 2017-2018 State Budget, the WGA and the Coalition to Repeal Wisconsin’s Personal Property Tax successfully advocated for a \$75 million exemption for machinery.

The remnants of Wisconsin’s personal property tax leave an extremely unfair tax on small and main street businesses. Essentially, the personal property tax is now a tax on furniture, fixtures, boats and a few random items unintentionally left out of previous exemptions.

The most recent exemption on machinery was clearly defined by the Legislature, however the Wisconsin Department of Revenue did not provide guidance to assessors leaving interpretation up to municipal assessors and businesses. This added to the inequity and non-uniformity of the personal property tax by creating a situation where a cooler, or other personal property that falls under the definition of machinery, could be taxed in one municipality but not in another.

Previously, grocers were one of the largest payers of the personal property tax due to the high assessed value of coolers and other expensive equipment necessary to run a grocery store. The exemption on machinery has benefited many grocers able to exempt coolers and equipment, while others are still paying the personal property tax on these items. This is unacceptable and another strong argument for full repeal.

Eliminating the personal property tax creates an equitable tax code - treating everyone equally under the property tax law. We believe it’s time to end the unjust taxation of small and main street businesses and fully repeal the personal property tax.

**Status and Action Requested:** WGA is seeking full repeal of the personal property tax in the 2021-2023 State Budget. Please discuss the issue with your legislator, including inequitable tax treatment of coolers and other machinery, and ask for them to support full repeal in the budget.

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