

**24-154 CATHOLIC CHARITIES BUREAU, INC. V. WI LABOR REVIEW COMM'N**

DECISION BELOW: 3 N.W.3d 666

LOWER COURT CASE NUMBER: 2020AP2007

**QUESTION PRESENTED:**

Wisconsin exempts from its state unemployment tax system certain religious organizations that are "operated, supervised, controlled, or principally supported by a church or convention or association of churches" and that are also "operated primarily for religious purposes."

Petitioners are Catholic Charities of the Diocese of Superior and several sub-entities. Although all agree Catholic Charities is controlled by a church-the Diocese of Superior-the Wisconsin Supreme Court held that Catholic Charities is not "operated primarily for religious purposes" and thus does not qualify for the tax exemption. Specifically, the court held that Catholic Charities' activities are not "typical" religious activities because Catholic Charities serves and employs non-Catholics, Catholic Charities does not "attempt to imbue program participants with the Catholic faith," and its services to the poor and needy could also be provided by secular organizations.

The questions presented are:

1. Does a state violate the First Amendment's Religion Clauses by denying a religious organization an otherwise-available tax exemption because the organization does not meet the state's criteria for religious behavior?
2. In addressing federal constitutional challenges, may state courts require proof of unconstitutionality "beyond a reasonable doubt?"

**ORDER OF 12/16/2024:**

**THE PETITION FOR A WRIT OF CERTIORARI IS GRANTED LIMITED TO QUESTION 1 PRESENTED BY THE PETITION.**

**CERT. GRANTED 12/13/2024**