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CLERK OF WISCONSIN

SUPREME COURT

September 18, 2025

**To:**

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\*Distribution list continued on Pages 3 & 4

You are hereby notified that the Court has entered the following order:

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No. 2020AP2007

Catholic Charities Bureau, Inc. v. Wisconsin Labor and Industry  
Review Commission, L.C. #2019CV324

On June 5, 2025, the United States Supreme Court issued its decision in Catholic Charities Bureau, Inc. v. LIRC, 145 S. Ct. 1583 (2025), which reviewed our decision in Catholic Charities Bureau, Inc. v. LIRC, 2024 WI 13, 411 Wis. 2d 1, 3 N.W.3d 666. On July 7, 2025, the clerk of this court received the United States Supreme Court's mandate and judgment, both of which state that "the judgment of [this court] is reversed with costs, and the case is remanded to [this court] for further proceedings not inconsistent with" the Supreme Court's opinion.

On July 9 and 10, 2025, the parties filed letters briefly stating their positions regarding the appropriate remedial measures to be taken in light of the Supreme Court's opinion in Catholic Charities Bureau, Inc. v. LIRC, 145 S. Ct. 1583 (2025).

The court has decided it would benefit from formal briefing on this issue.

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Accordingly,

IT IS ORDERED that, within 30 days of the date of this order, the parties shall file simultaneous briefs regarding the appropriate remedial measures to be taken in light of the Supreme Court's opinion in Catholic Charities Bureau, Inc. v. LIRC, 145 S. Ct. 1583 (2025); and

IT IS FURTHER ORDERED that the parties shall file simultaneous response briefs by no more than 14 days from the date their initial briefs are filed.

REBECCA GRASSL BRADLEY, J., with whom ANNETTE KINGSLAND ZIEGLER, J., joins, dissenting.

Four members of this court committed a colossal error in denying Catholic Charities a tax exemption the legislature clearly conferred on religious entities. Cath. Charities Bureau, Inc. v. LIRC, 2024 WI 13, ¶¶110-198, 411 Wis. 2d 1, 3 N.W.3d 666 (Rebecca Grassl Bradley, J., dissenting). A unanimous United States Supreme Court corrected the error, noting “[t]here may be hard calls to make in policing” the constitutionally guaranteed neutrality of government toward religions but “this is not one.” Cath. Charities Bureau, Inc. v. Wis. Lab. & Indus. Rev. Comm’n, 605 U.S. 238, 254, 145 S. Ct. 1583, 221 L. Ed. 2d 881 (2025). Procedurally, there is nothing left for this court to do but set aside the erroneous decision of the Wisconsin Labor & Industry Review Commission (LIRC) to deny Catholic Charities the statutory tax exemption. Instead, the majority falls for LIRC’s suggestion that an issue remains undecided and orders the parties to brief the appropriate remedy for the State’s First Amendment violation. Inexplicably convinced “it would benefit from formal briefing on this issue,” the majority orders the parties to brief “the appropriate remedial measures to be taken in light of the Supreme Court’s opinion.” Perhaps encouraged by the majority’s recent decision to erase a duly enacted law from the statutes (see Kaul v. Urmanski, 2025 WI 32, ¶73, 417 Wis. 2d 257, 22 N.W.3d 740 (Rebecca Grassl Bradley, J., dissenting)), LIRC invites this court to nullify the statute granting religious entities an exemption from the unemployment tax. LIRC fools the majority into believing there is a problem with the *law* rather than LIRC’s interpretation of it.

The United States Supreme Court couldn’t have been clearer, but the majority nevertheless remains confused. By unnecessarily prolonging the disposition of this matter, the majority wastes even more taxpayer dollars on litigation that should have ended years ago, but for the mistakes of the court of appeals and this court. Even worse, after rendering a ruling in violation of the First Amendment, the majority risks compounding its errors by entertaining LIRC’s new argument on “remedy.” This court should not need additional briefing to confirm the obvious. I dissent.

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Samuel A. Christensen  
Clerk of Supreme Court

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