

MERIT SHOP

CONTRACTOR

WISCONSIN

**FREE SPEECH
CONSIDERATIONS**
FOR PRIVATE
EMPLOYERS

OBBBA
& ITS IMPACT ON
CONTRACTORS

**THE
MISUNDERSTOOD
ROLE OF**
WISCONSIN'S
STATE TREASURER

**DON'T
MINNESOTA**
MY
WISCONSIN

POLITICS & YOUR COMPANY

**POLITICS, POLICY,
AND THE FUTURE OF
MERIT SHOP CONSTRUCTION**
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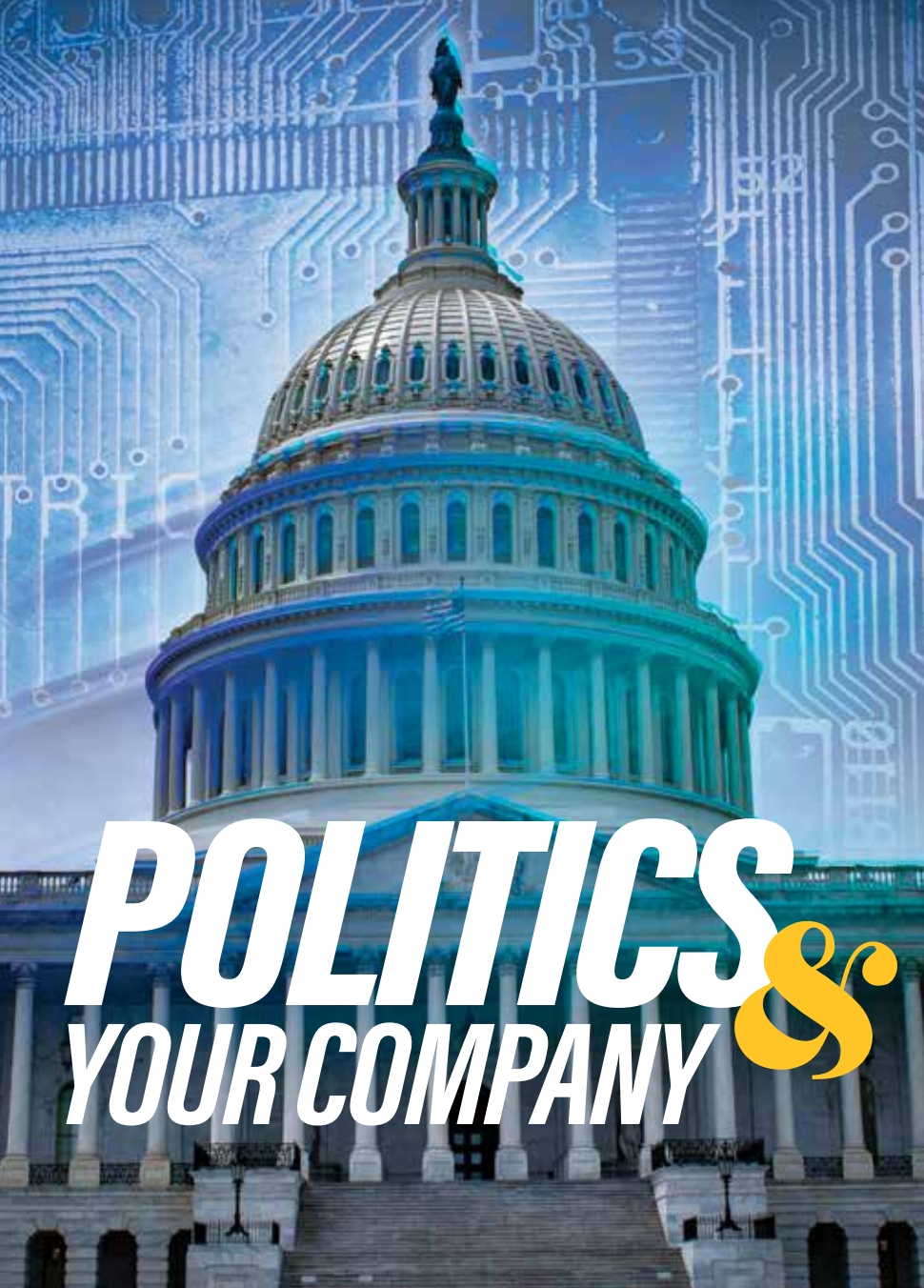


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FROM OUR PRESIDENT



Politics, Policy and the Future of Merit Shop Construction

BY ANY MEASURE, THIS IS A CONSEQUENTIAL MOMENT FOR OUR INDUSTRY. Political decisions made in Madison and Washington, D.C. are no longer abstract debates happening somewhere else, they are shaping the jobs we bid, the people we employ, the projects we build, and the freedoms we depend on to operate successful merit shop businesses.

That is why this issue of *Merit Shop Contractor* is focused squarely on politics and government relations. As an association, we do not engage in politics for politics' sake. We engage because public policy has real-world consequences for contractors, employees, and the communities we serve. Whether it is labor law, tax policy, workforce regulation, or the structure of government itself, the decisions made by elected officials and judges ripple directly into our workplaces.

The articles in this issue reflect that reality. They also underscore an important truth: staying engaged is no longer optional. It is essential.

One of the most immediate challenges facing private employers today is navigating an increasingly polarized political environment within the workplace. In "Considerations for Private Employers in Addressing Inflammatory Employee Speech," readers will find timely guidance on how to balance free expression, workplace safety, and professionalism.

At the federal level, policy debates continue to move quickly, often with sweeping consequences. The article on "The One Big Beautiful Bill" examines the federal legislation and its impact on the construction industry. Merit shop contractors must look beyond slogans and soundbites. Comprehensive legislation often combines policies that help our industry with others that create new burdens. Our association's role is to analyze those details, advocate for free enterprise and fair competition, and push back against provisions that undermine the merit shop philosophy.

Closer to home, the stakes are just as high. In "Don't Minnesota My Wisconsin," this issue takes a hard look at what happens when one political party controls all three branches of state government. Minnesota offers a cautionary example of how rapidly policy can change when checks and balances disappear. For contractors, that can mean accelerated passage of laws affecting prevailing wage, project labor agreements, independent contractor status, and employer flexibility. This article is not about partisanship; it is about outcomes. It asks an important question: what kind of policy environment best supports job creation, workforce development, and economic growth?

Judicial elections often receive far less attention than legislative or executive races, yet their impact can be just as profound. That is why we are pleased to include an article from Supreme Court candidate Maria Lazar, who writes about the importance of upholding the rule of law and constitutional principles. Courts play a decisive role in interpreting labor

statutes, administrative regulations, and constitutional limits on government power.

For merit shop contractors, a judiciary committed to the plain meaning of the law and respect for constitutional boundaries is essential. When courts drift into policymaking, uncertainty follows. Ms. Lazar's perspective offers readers insight into how judicial philosophy translates into real-world decisions that affect employers, employees, and the broader business community.


This issue also includes a letter from State Treasurer John Lieber, reminding us that fiscal stewardship matters. He explains his role as a state treasurer, and the work he is doing to ensure that citizens have access to the money that is rightfully theirs.

Taken together, these articles reinforce a central message: politics and government relations are not distractions from our work—they are part of our work. As merit shop contractors, we believe in competition based on skill, efficiency, and performance, not government favoritism or one-size-fits-all mandates. Protecting that system requires constant vigilance.

Engagement does not mean agreement on every issue or candidate. It means being informed, asking hard questions, and holding policymakers accountable for the consequences of their decisions. It means supporting leaders who understand the construction industry and are willing to listen. It also means educating our employees, peers, and partners about why these issues matter.

Our association will continue to serve as your voice in the public square—monitoring legislation, engaging with elected officials, supporting candidates who align with our principles, and pushing back when policies threaten the merit shop model. But effective advocacy is strongest when it is backed by an informed and engaged membership.

As you read this issue, I encourage you to think about how politics intersects with your own business. What regulations affect your jobsites? What tax policies influence your ability to invest? What court decisions could reshape the rules you operate under? These are not theoretical questions—they are practical ones that deserve our attention.

The future of merit shop construction will be shaped not only by the work we do with our hands, but by the policies crafted in legislative chambers and courtrooms. Staying engaged today is the best way to protect our industry tomorrow. 



**STAYING ENGAGED
IS NO LONGER
OPTIONAL.
IT IS ESSENTIAL.**



OBBBA WAS DESIGNED TO PROVIDE
TAX PROVISIONS PERMANENT. MANY
NOW ALLOWS TAXPAYERS AND BUSI

ONE BIG
BEAUTIFUL
BILL ACT

01

AND ITS IMPACT ON CONTRACTORS

By Emily Sladky, Scott M. Syrjala
& Scott G. Blazek
Vrakas CPAs + Advisors

LONG-TERM STABILITY BY MAKING PREVIOUSLY TEMPORARY PROVISIONS OF THESE WERE SET TO EXPIRE IN 2026, BUT PERMANENCE ALLOWED BUSINESSES TO PLAN WITH GREATER CONFIDENCE.



OBBBA

The One Big Beautiful Bill Act (OBBBA) was signed into law on July 4, 2025. This marks one of the most significant tax reforms since the Tax Cuts and Jobs Act (TCJA) of 2017. While OBBBA touches many industries, construction contractors are among the most directly impacted. With its focus on infrastructure development, tax incentives, and revised accounting rules, the legislation reshapes how contractors plan, finance, and deliver projects.

Key Provisions Made Permanent

OBBBA was designed to provide long-term stability by making previously temporary tax provisions permanent. Many of these were set to expire in 2026, but permanence now allows taxpayers and businesses to plan with greater confidence.

- ❶ **100% Bonus Depreciation:** Contractors can immediately deduct the full cost of qualifying fixed assets, such as machinery and equipment. This increases tax savings in the first year of purchase.
- ❷ **Section 179 Expensing:** The maximum deduction has doubled from \$1.25M to \$2.5M, with higher phase-out limits, giving contractors more flexibility to expense capital purchases.
- ❸ **Research and Development Expensing:** Domestic R&D costs can now be fully deducted in the year incurred, encouraging innovation in construction methods and/or materials.
- ❹ **Qualified Business Income (QBI) Deduction:** The 20% deduction for pass-through entities, originally set to expire after 2025, is now permanent, locking in reduced effective tax rates for many contractors.
- ❺ **Lower Individual Tax Rates:** TCJA lowered the individual income tax rates. These were set to revert to pre-TCJA higher rates, but OBBBA made these lower rates permanent.



THE ONE BIG BEAUTIFUL BILL ACT RESHAPES THE TAX LANDSCAPE FOR CONSTRUCTION CONTRACTORS, OFFERING POWERFUL INCENTIVES THROUGH PERMANENT DEDUCTIONS, EXPANDED ACCOUNTING FLEXIBILITY, AND LABOR-FRIENDLY PROVISIONS.

Other Provisions Directly Impacting Contractors

No Income Tax on Overtime Pay

OBBBA introduced a “no tax on overtime” rule that exempted overtime wages from federal income tax. For construction workers,

who often rely on overtime pay to boost earnings, this means higher take-home pay. Workers may be more willing to accept extra hours, knowing that overtime pay up to \$12,500 annually (for a single individual making \$150,000 or less) is federal income tax-free. For contractors, this provision boosts retention and recruitment, while helping firms meet deadlines without expanding headcount. Note: this incentive sunsets on December 31, 2028.

Interest Deductibility

Under TCJA, business interest deductions were limited to 30% of adjusted taxable income (ATI), with exceptions for small businesses with receipts of \$25M or less. OBBBA raises the exemption threshold to \$31M, allowing more mid-sized contractors to deduct interest fully. It also permanently modifies ATI calculations to add back depreciation and amortization, expanding deductibility and making financing larger projects more tax efficient.

Qualified Production Property (QPP)

OBBBA created a new category of property eligible for 100% first-year bonus depreciation. QPP includes nonresidential real property integral to US-based manufacturing, refining, agricultural production, or chemical production. It must be new or significantly improved, with construction starting between January 19, 2025, and January 1, 2029, and the placed-in-service date must be on or before January 1, 2031. Typically, these facilities are depreciated over 39 years, but under this new provision, the entire property can be expensed when it is placed in service. Contractors can leverage this provision to highlight tax savings for clients, strengthening bids on qualifying projects.

Long-Term Contracts

Previously, only “home construction contracts” qualified for exemption from the percentage-of-completion method (PCM), narrowly defined as projects where 80% of costs were tied to dwellings with four or fewer units. Larger developments, such as town homes or apartment complexes, were excluded. OBBBA revises IRC § 460(e), replacing “home construction contracts” with “residential construction contracts.” This broader definition opens the exemption to more contractors, allowing them to use alternative methods such as completed contract or cash accounting.



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Economic and Market Impact

OBBBA is expected to stimulate demand for both residential and commercial construction. Lower individual tax rates and tax-free overtime increase disposable income, which can drive housing demand. Industrial incentives like QPP expense, 100% bonus depreciation, and higher Section 179 phase-outs all encourage investment in manufacturing and energy facilities, creating new opportunities for contractors. However, this growth may intensify labor shortages, already a challenge in the industry. Contractors will need to invest in training, retention, and workforce development to keep pace with rising demand. Financing trends may also shift, with expanded interest deductibility encouraging firms to rely more heavily on debt to fund growth.


Forward-Looking Perspective

Contractors should align bids and project pipelines with OBBBA's timelines, particularly the QPP construction window through 2029. Investing in technology and workforce training will help maximize the benefits of R&D expensing and labor incentives. Ultimately, OBBBA reflects a broader trend toward pro-growth tax policy, but success will depend on how quickly firms adapt their strategies.

Practical Takeaways

- **Plan Capital Investments Strategically:** If you've been holding off on buying equipment, now may be the time. The tax savings hit immediately, which can offset upfront costs.
- **Revisit Accounting Method:** Talk to your CPA about whether switching from PCM to completed contract or accrual methods could save you money under the new rules.
- **Sharpen Bids:** Knowing you can recover costs faster means you can sharpen your bids and stay competitive without sacrificing margins.
- **Prepare for Labor Challenges:** The bill may drive increased construction demand, which could tighten the labor market. Invest in training and retention to keep your crews strong.

Conclusion

The One Big Beautiful Bill Act reshapes the tax landscape for construction contractors, offering powerful incentives through permanent deductions, expanded accounting flexibility, and labor-friendly provisions. While compliance and workforce challenges persist, contractors who adapt quickly will be well-positioned to capitalize on these reforms and thrive in a more favorable tax environment. 



THE BILL MAY DRIVE INCREASED CONSTRUCTION DEMAND,
WHICH COULD TIGHTEN THE LABOR MARKET.



Emily Sladky
Tax Principal



Scott M. Syrjala
Tax Shareholder



Scott G. Blazek
Assurance Principal

About Vrakas CPAs + Advisors

Vrakas CPAs + Advisors has provided certified public accounting and advisory services for over 50 years.

With over 100 professionals, our experience, size, and resources enable us to provide services in various areas, including assurance, tax, client accounting & advisory services, Sage software implementation & support, and business valuations. We specialize in working with family-owned and privately held businesses and their owners in various industries, including construction, manufacturing & distribution, dealerships, nonprofits, professional services, real estate, retail, and technology. We also have extensive experience working with private equity and ESOP-owned companies.

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THE UPSHOT IS THAT ABSENT OTHER LEGAL PROTECTIONS, EMPLOYERS GENERALLY HAVE BROAD DISCRETION TO RESPOND TO SPEECH THAT CONFLICTS WITH COMPANY VALUES OR POLICIES.

CONSIDERATIONS FOR PRIVATE EMPLOYERS IN ADDRESSING INFLAMMATORY EMPLOYEE SPEECH

By Jake Apostolu & Andy Phillips
Attolles Law, s.c.



In today's increasingly divisive political and socioeconomic climate, a new topic of outrage seems to surface on a weekly, if not daily, basis. Social media has democratized people's ability to express their opinions to a global audience at a moment's notice – sometimes in ways that reflect negatively on the companies they work for and represent. When employees make public statements that could be seen as inflammatory, reputationally harmful, or contrary to company policy, employers have the tendency to react quickly to “get out in front” of whatever backlash they foresee. Employees often challenge resulting adverse employment actions on free speech grounds; leaving employers uncertain about the appropriate bounds of discipline. When deciding whether to discipline or terminate an employee for what they say publicly or on social media, employers should look to the Constitution, federal law, and in certain cases, state law, to ensure the action is lawful.



EMPLOYEE SPEECH TARGETING PROTECTED CHARACTERISTICS OF OTHER EMPLOYEES – SUCH AS RACE, RELIGION, GENDER, OR SEXUAL ORIENTATION – CAN CREATE A HOSTILE WORK ENVIRONMENT AND EXPOSE AN EMPLOYER TO VICARIOUS LIABILITY UNDER TITLE VII.

To clarify: the First Amendment does not apply to the actions of non-governmental employers. The Free Speech Clause of the First Amendment provides that “Congress shall make no law ... abridging the freedom of speech[.]” Courts have consistently recognized that the First Amendment applies to the actions of Congress and all other branches of government, but that it does not apply to the actions of private, non-governmental actors.¹ The First Amendment’s applicability in the private sector is, in fact, limited to protecting employers against state abridgment of employers’ rights to free speech, for example,

preventing states from banning workplace diversity trainings² and preventing labor regulators from penalizing managers who were found to have joked about the consequences of unionization.³ The upshot is that absent other legal protections, employers generally have broad discretion to respond to speech that conflicts with company values or policies. However, that discretion is not unlimited, as other federal and state laws impose constraints that employers must consider before taking action.

Federal anti-discrimination laws, such as Title VII of the Civil Rights Act of 1964, present

additional considerations. Employee speech targeting protected characteristics of other employees – such as race, religion, gender, or sexual orientation – can create a hostile work environment and expose an employer to vicarious liability under Title VII if the employer knew or should have known about the harassment and failed to intervene promptly. Title VII further prohibits retaliation against anyone who opposes unlawful discrimination or participates in an investigation, such as by filing a charge with the U.S. Equal Employment Opportunity Commission.⁴ Therefore, an employer should remain vigilant and respond earnestly

to employee allegations of harassment without fear that the accused employee can claim a full defense based on free speech rights.

Another federal law to consider is the National Labor Relations Act, which protects the rights of employees to engage in “concerted activity” related to workplace conditions.⁵ While generally intended to protect union-related activity, the NLRA’s protections apply broadly, including in non-union settings. The NLRA has been extended to online discussions about working conditions, hours, and employee wages, and the term “concerted activity” has even been expanded to apply to a single employee speaking alone if there is an implicit appeal for coworkers’ support, for example, a company-wide reply-all email complaining about a new vacation policy. While the NLRA does not shield threats, harassment, or defamatory statements, employers must tread carefully when speech touches on employment-related issues.


Moreover, while federal law is silent on the issue, some states have acted to prohibit employers from taking adverse actions against employees for making public statements while

off-duty. Colorado, North Dakota, Montana, Connecticut, and New York broadly prohibit discrimination based on lawful off-duty conduct – including speech and expressive activity. Other states have enacted laws prohibiting employers from interfering with an employee’s political affiliations or activities. These statutes vary widely, so multi-state employers must account for local requirements when crafting policies or making disciplinary decisions. Social media privacy laws, including Wis. Stat. § 995.55, also come into play, limiting an employer’s ability to demand access to private accounts, though public posts remain fair game for review.

Against this backdrop, employers should approach situations involving objectionable employee speech with caution and deliberation. Context matters: the content, intent, and effect of the speech should all be evaluated before deciding on a course of action. Not every controversial statement warrants termination. The key question is whether the speech creates a material disruption, violates company policy, or undermines workplace safety. Employers should resist reacting to

mere disagreement or unpopular opinions expressed outside of work unless those statements have a tangible impact on operations or reputation.

Clear, well-communicated policies are essential. Employers should maintain guidelines on workplace conduct, social media use, and anti-harassment obligations, and ensure employees understand them. Consistent enforcement is critical; selective discipline can lead to claims of bias or retaliation. Beyond legal compliance, reputational considerations often drive decision-making. Public perception can influence customer relationships, employee morale, and overall brand integrity. A measured, thoughtful response typically serves the organization better than a hasty reaction.

Ultimately, when employee speech goes too far, being well-prepared is the best defense. Employers should be aware of the applicable laws, set clear expectations for employees, and act with fairness and consistency. Doing so minimizes legal exposure and promotes a workplace culture grounded in respect and accountability. 



EMPLOYERS SHOULD BE AWARE OF THE APPLICABLE LAWS, SET CLEAR EXPECTATIONS FOR EMPLOYEES, AND ACT WITH FAIRNESS AND CONSISTENCY.

¹ See, e.g., *Hudgens v. NLRB*, 424 U.S. 507, 513 (1976) (“It is, of course, a commonplace that the constitutional guarantee of free speech is a guarantee only against abridgment by government, federal or state. Thus, while statutory or common law may in some situations extend protection or provide redress against a private corporation or person who seeks to abridge the free expression of others, no such protection or redress is provided by the Constitution itself.” (citations omitted)).

² *Honeyfund.com Inc. v. Florida*, 94 F.4th 1272, 1283 (11th Cir. 2024).

³ *FDRLST Media, LLC v. NLRB*, 35 F.4th 108, 126 (3d Cir. 2022).

⁴ 42 U.S.C. § 2000e-3.

⁵ 29 U.S.C. § 157.

⁶ *Timekeeping Sys., Inc.*, 323 N.L.R.B. 244, 246 (1997).





The Altmann family and Jeff Disher present Senator Pat Testin with the ABC of Wisconsin Building Wisconsin Award.



DON'T MINNESOTA MY WISCONSIN

SURPLUSES QUICKLY BECOMING DEFICITS NEXT DOOR – ARE WE ON THE SAME PATH?

By Senator Patrick Testin (R) – Stevens Point

Thanks to newly-implemented gerrymandered legislative maps, Wisconsin Democrats believe they have a real shot at flipping the majorities in both the state Senate and Assembly this November.

In that same upcoming election, state Democrats are also confident they will retain control of the governor's seat. Furthermore, the Wisconsin Supreme Court will continue to lean hard left for at least the next several years.

If the Democrats do end up with a sweep this November and hold all three branches of state government, you can kiss the Wisconsin you know and love good-bye. Simply put, we'd undoubtedly become the next Minnesota, which would certainly cripple the construction industry here in the Badger State.

When Democrats were able to gain the trifecta in Minnesota in 2023, our neighbors to the west had a historic \$17.6 billion budget surplus for the 2024-25 biennium.

What did they do with those taxpayer dollars? They passed a record-setting \$72 billion budget that increased spending by 40 percent from the previous cycle. In order to pay for that massive hike, they used up nearly all of the surplus and raised taxes by about \$10 billion. Minnesota is now on track to have a budget shortfall of between \$3 billion and \$5.4 billion in 2028-29.

The same thing could have played out in Wisconsin over the past four bienniums if Republicans did not control the majorities in both the Senate and Assembly. During those years, Gov. Tony Evers introduced state spending plans that would have ballooned taxes by billions of dollars and transformed our record budget surpluses into projected deficits.

Wisconsin legislative Republicans who held the line were the only reason these reckless spending proposals did not come to fruition. My Republican colleagues and I have also been the last line of defense in blocking Democrat-led bills that would devastate our business community.

If Wisconsin Democrats obtain power over all three branches, don't be surprised when the successful manufacturing and agriculture tax credit (MAC) is severely cut or eliminated altogether.

The MAC has been a driving force for job creation in Wisconsin and, without it, our state would likely experience slowed economic growth, reduced competitiveness and a decline in our manufacturing workforce. Added all together, local businesses would have a difficult time expanding their operations and hiring and retaining workers. That, of course, would lead to fewer construction projects across Wisconsin.

The repeal of Act 10 – known as the budget repair bill – is also assuredly a forgone conclusion. Since this landmark legislation was signed into law in March of 2011, the state has saved taxpayers close to \$36 billion.

Because of Act 10 and our current Legislature, Wisconsin is viewed as one of the most fiscally responsible states in the nation, with habitual budget surpluses, a record-high rainy day reserve account and a fully-funded pension system.

It goes without saying, but nullifying Act 10 would cause us to head down a path of financial chaos.

Much like what happened in Minnesota, Wisconsin should also expect to see the return of strict prevailing wage requirements.

Without being forced to pay a mandated wage, states tend to incur lower costs for building public infrastructure, resulting in less of a strain on taxpayers. One could also argue that not having a prevailing wage stimulates the construction sector and creates more jobs by removing what is considered an artificial barrier to employment for non-union or lower-skilled workers.

Many of the Democrat candidates for governor are also following in the footsteps of Minnesota by making campaign promises that they will enact Paid Family Medical Leave directives on all businesses in Wisconsin.

Under Minnesota's current plan, which takes effect in January of 2026, every employer in the state is obligated to offer their workers 12 weeks of paid medical leave and 12 weeks of paid

family leave over a 52-week period. These costs will be covered by one-time surplus funds and a considerable increase in payroll taxes.

The program is being administered by a new state agency within the Minnesota Department of Employment and Economic Development with over 400 full-time employees. So, not only is Minnesota requiring taxpayers and businesses to cover this, but they are also placing a further burden on working families by bloating the size of government.

And it doesn't end just there.

Earned Sick and Safe Time mandates? Check.

The banishment of captive audience meetings? You bet.

Fourteen-factor independent contractor tests? Yup.

Demanding that all broadband internet contractors complete a 40-hour training course that is already provided by the Associated Builders and Contractors (ABC) of Wisconsin? Uh huh.

Unchecked fraud of government programs? Sadly, yes.

Forcing California-inspired meal and rest breaks? Absolutely.

As you can see, the stakes couldn't be any higher this November. It is imperative that you head to your local polling place and vote like your wallet, your job and your financial future depend on it. And tell your family, friends and neighbors to do the same.

After all, we cannot afford to let the Democrats Minnesota our Wisconsin. [abcwisconsin.org](https://www.abcwisconsin.org)



L-R State Senator Pat Testin, Congressman Van Orden and State Senator Cory Tomczyk answer constituent questions.



I GREW UP WHEN PEOPLE RESPECTED THE COURTS AS INSTITUTIONS THAT STRICTLY INTERPRETED THE LAW, NOT LEGISLATIVE BODIES.



JUDGE
MARIA LAZAR

UPHOLDING THE RULE OF LAW & CONSTITUTIONAL PRINCIPLES

I've lived in Wisconsin my entire life, other than my three years at Georgetown for law school, and I know that we are a state of principled, hard-working, and freedom-loving people. For too long, our judicial elections have been distorted by partisan politics. No more.

My campaign for State Supreme Court is different. I will not only tell you who I am and why

I'm the better candidate, but I will also clearly state where I stand and the fundamental rights I will defend. I grew up when people respected the courts as institutions that strictly interpreted the law, not legislative bodies. I optimistically believe that my service as a Justice will help restore that sense of judicial integrity, constitutional fidelity, and impartiality. Throughout my career, I have earned a reputation for being prepared, tough on those who violate the law,

and dedicated to fair and consistent application of the law.

I bring that same unwavering commitment to this campaign. I will listen and answer questions directly as I travel across this state. I will continue to be honest, transparent, and work tirelessly to earn votes based on my record of respect for the original intent of our laws.

Before I was elected to my first judicial position as a Waukesha County Circuit Court

Judge, I was a business litigator with a Milwaukee law firm focusing my practice on complex civil litigation. At the Department of Justice, as an Assistant Attorney General, I worked in the Special Litigation and Appeals Unit representing the State of Wisconsin, its officers, representatives, and agencies. On the circuit court, I rose to presiding judge in both the criminal and juvenile divisions.

For the past several years on the Court of Appeals, District 2 (which encompasses the twelve dynamic counties of Calumet, Fond du Lac, Green Lake, Kenosha, Manitowoc, Ozaukee, Racine, Sheboygan, Walworth, Washington, Waukesha, and Winnebago), I have built a dedicated record of judicial excellence. My commitment to clear, consistent, and well-reasoned application of the law, qualities essential for the business and manufacturing community, is reflected in my body of work. I have authored more than 15 published

opinions covering critical legal areas, including civil practice, the proper separation of powers, insurance coverage, and family law, along with several influential dissents and many shorter opinions resolving disputes efficiently.

Of particular relevance to Wisconsin's Associated Builders and Contractors, three of my published opinions are of note.

First, in *Wis. Manufacturers & Commerce v. Village of Pewaukee*, we held that the Village's enactment of a transportation user fee was an unlawful tax. And, in *Wildwood Estate, LLC v. Village of Summit*, and *Wis. Realtors Association v. City of Neenah*, we upheld individuals' rights to establish short-term rentals (i.e., AirBnB and VRBO) in their privately-owned real estate.

My focus as a judge, on both the circuit and appeals courts, and as a new Justice will be to ensure that all parties receive their fair day in court. It is not enough to just say those words; I

live them every day. I am proud of my work and judicial ethics. Not only do I thoroughly prepare for the appeals I hear, I continue to educate the public on the judicial system and how it impacts every Wisconsinite. I also train and teach fellow judges and lawyers on the law.

The choice in this election could not be more clear. I am a judge with 10 years of experience on the bench who respects the separation of powers and believes a judge's duty is to say what the law is—not what they wish it to be. My opponent is a politician-turned-judge who will use her judicial position to legislate from the bench and impose personal preferences, undermining the democratic process.

Wisconsin deserves a Justice who seeks to uphold the Constitution and the rule of law. I promise to deliver justice every day by serving as a strong, non-political voice for judicial restraint and the time-honored principles that have guided our state. [ABC Wisconsin](#)

THREE OF MY PUBLISHED OPINIONS ARE OF NOTE:

1 *Wis. Manufacturers & Commerce v. Village of Pewaukee*, we held that the Village's enactment of a transportation user fee was an unlawful tax.

2 & 3

Wildwood Estate, LLC v. Village of Summit, and *Wis. Realtors Association v. City of Neenah*, we upheld individuals' rights to establish short-term rentals (i.e., AirBnB and VRBO) in their privately-owned real estate.





DESPITE SOME
CHALLENGES,
THE STATE
TREASURER'S
OFFICE IS STILL
PROVIDING
BENEFITS TO
WISCONSINITES.

THE ***MISU***



By State Treasurer John Leiber

In fact, over the past 30 years, the duties of this constitutional office have constantly changed in response to the legislature's debate over the State Treasurer's job description. In 2018, there was even a failed statewide constitutional referendum that attempted to eliminate the Office of the State Treasurer.

Unlike the office of governor, which has consistent elements in every state, state treasurers perform a wide variety of duties that aren't the same state to state.

One of my duties is to serve on specific boards and I am a commissioner on the Board of Commissioners of Public Lands or "BCPL." This board oversees \$1.6 billion in public funds along with 70,000 acres of state land. The largest portion of the money is in the Common School Fund, which was founded when Wisconsin became a state in 1848 and can only go to K12 public schools.

UNDERSTOOD **ROLE** of Wisconsin's State Treasurer



MY JOB IS TO BOTH GROW THE COMMON SCHOOL FUND WITH WISE INVESTMENT DECISIONS AND TO HELP PEOPLE RECLAIM THEIR MONEY.

The Common School Fund is named in our state constitution, and while the language used to describe it is a bit archaic, it is what today we would call a sovereign wealth fund, one of the oldest in the world.

My office also promotes the state's Unclaimed Property program, which receives uncashed checks, bank accounts, overpayments and other money turned over to the state by banks and other entities after money sits dormant for a certain period, usually years. The program seeks to reunite the missing money with its owners.

While these two duties might seem unrelated, they are in fact directly connected to each other. Of the \$90 million or so collected by the Unclaimed Property program last year, about half is returned to the owners or used to run the program. The other half, the surplus, is put into the Common School Fund and invested. The Unclaimed Property program has been running since 1970, and anyone who can show proof of ownership can claim their money, no matter how long ago it was lost. The state is not even allowed to charge a fee, so no one ever has to pay fees to get their money back.

My job is to both grow the Common School Fund with wise investment decisions and to help people reclaim their money, which reduces the surplus that goes into the Common School Fund. It's a balancing act.

I believe some operations can be improved upon with legislative changes and some progress is being made in this area. I recently testified in support of a bill that puts in place penalties for fraudulently claiming unclaimed property. It's no wonder our program is a target for this fraud and theft, with over \$800 million waiting to be claimed. I'm hopeful this bill will pass the State Assembly and Senate and is then signed into law this spring.

The other major issue concerns the Common School Fund. This fund also receives part of every speeding ticket issued by state and county law enforcement, which adds up to millions a year. Counties also receive half of that fine. Last year, a provision was added to the state budget bill that allowed Milwaukee County to keep all the traffic fines for itself. Unfortunately for Milwaukee, this action is likely to be unconstitutional and the issue is working its way through the court system right now.

EVENT REMINDERS



• Regional Safety Breakfast

January 28, Madison
February 4, Pewaukee
February 18, Appleton

• 2026 Project Supervision Series

Begins January 27, Madison

• Bluebeam Baseline Basics

January 27, Live-online
January 28, Live-online

• Driving Website Traffic and Conversions in the AI-Driven Era

January 27, Live-online

• Networking Social

January 29, Appleton

• Bluebeam Basics Materials Takeoffs & Estimates

January 29, Live-online

• Qualified Rigger & Crane Signal Person

January 30, Milwaukee
February 6, La Crosse
February 20, Green Bay

• OSHA 10-Hour

January 29 & 30, Appleton
January 30 & February 6, Madison
February 12 & 13, La Crosse
February 26 & 27, Eau Claire

• Bluebeam Advanced Materials Takeoffs & Estimates

January 30, Live-online

• Bluebeam for Administrative Professionals

February 3, Live-online

• Happy Hour & Bucks Game

February 6, Milwaukee

• Transitioning Ownership of Your Construction Business

February 12, Live-online

• AI for Construction 101: The Basics

February 17, Live-online

• Next-Level Leadership Series 2026

February 18 & 19, DeForest

• First Aid/CPR Training


February 20, Milwaukee
February 20, Eau Claire
February 27, West Bend

• SuperCon'26

February 25-27, Wisconsin Dells

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Despite some challenges, the State Treasurer's office is still providing benefits to Wisconsinites. This year, the Common School Fund will distribute \$73.5 million to K12 school districts across the state, reducing the amount schools will need to collect in property taxes. In the last ten years, the amount distributed to schools has nearly doubled. The fund also has over \$1 billion in loan disbursements in the last ten years all loaned to schools and municipalities for "public purpose projects," over half of which were for constructing buildings and infrastructure. The BCPL loan program continues to provide a quick and streamlined way for local governments to borrow for construction and economic development, with most loans approved within 45 days without any fees or prepayment penalties.

The State Treasurer is one of the few state officers required to think and act for the long-term benefit of the state, not only the current legislative session. The State Treasurer is a fiduciary for all beneficiaries of the Common School Fund, and since everyone in the state is a beneficiary, the Treasurer must act for good of the whole state. That's why my top priority for the next four years will be to grow the Common School Fund so that Wisconsin residents can get some relief from property tax increases. The more money the fund earns, the more is sent to schools, and the more money is sent to schools, the less the schools need to tax. And that's what I call a win-win situation. 

Treasurer John Leiber is from Racine, WI. Leiber is a practicing attorney and former legislative staffer. He is married with three adult children and lives in Cottage Grove, WI. Treasurer Leiber was elected in 2022 and is up for reelection on November 3, 2026



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Chris Kleine

1601 Greenway Cross, Suite 201

Madison, WI 53725

608-513-3696

Description: Associate Member

Sponsor: Diana Schmidt, Hausmann Group

Beam Club Members-to-Date: 4

• The American Plumber, LLC

Neal Schoofs

P.O. Box 70680

Milwaukee, WI 53207

414-520-6980

Description: Contractor Member

Sponsor: Jay Zahn, Hausmann Group

Beam Club Members-to-Date: 74

• Top Promotions

Lisa Sudmeier

8831 S. Greenview Drive

Middleton, WI 53562

608-836-9111

Description: Supplier Member

Sponsor: Jenna Oliver, Daniels Construction

Beam Club Members-to-Date: 2

• Bunell & Associates

Bryan Stephens

250 Regency Court, Suite 200

Brookfield, WI 53045

262-784-0994

Description: Associate Member

Sponsor: James Feroah, Great Lakes Skilled Trades

Beam Club Members-to-Date: 2

• 14 West

Linda Garcia

1701 Pearl St., #4

Waukesha, WI 53186

262-695-2500

Description: Supplier Member

Sponsor: Ryan Harrison, Dawes Rigging & Crane Rental

Beam Club Members-to-Date: 1

• J. Merrill Plumbing LLC

Jacob Merrill

316 Eilbes Ave.

Beaver Dam, WI 53916

920-219-4408

Description: Contractor Member

Sponsor: Denita Schreier, W.D.S. Construction, Inc.

Beam Club Members-to-Date: 7

• Willcox Electrical, Inc.

Ariella Willcox

1243 Rand Road

Des Plaines, IL 60016

847-393-8725

Description: Contractor Member

Sponsor: David Murphy, Precision Drive & Control

Beam Club Members-to-Date: 31

DECEMBER 2025

• Amplify Graphics and Branding

Anthony Willems

2063 S. 116th St.

Milwaukee, WI 53227

262-321-1422

Description: Supplier Member

Sponsor: Kyle Kraemer, Kraemer Brothers

Beam Club Members-to-Date: 17

• Arcoro

Carrie Gardenhire

3200 E. Camelback Road, Suite 130

Phoenix, AZ 85018

818-334-8291

Description: Associate Member

Sponsor: Keith Battaglia, Battaglia Industries, Inc.

Beam Club Members-to-Date: 2

• Elza Heating Co.

Keith Elza

2615 Golf Course Road

Ashland, WI 54806

715-209-7628

Description: Contractor Member

Sponsor: Mitch Altmann, Altmann Construction Co., Inc.

Beam Club Members-to-Date: 17

• EZ Plumbing Solutions

Zach Silvasi

21701 84th St.

Salem, WI 53168

262-358-6767

Description: Contractor Member

Sponsor: JR Reesman, Reesman's Excavating & Grading, Inc.

Beam Club Members-to-Date: 43

• Power Solutions, LLC

Aaron Pollnow

6645 W. Lloyd St.

Wauwatosa, WI 53213

414-243-2116

Description: Contractor Member

Sponsor: Jessie Cannizzaro, Milestone Plumbing, Inc.

Beam Club Members-to-Date: 43

• Smith Jadin Johnson, PLLC (SJJ Law)

Ross Hussey

7900 Xerxes Ave. S., Suite 600

Bloomington, MN 55431

952-513-7715

Description: Associate Member

Sponsor: Chad Derrick, Derrick Companies

Beam Club Members-to-Date: 3

• Stehl Electric LLC

Ryan Stehl

N6091 Grayhawk Road

Onalaska, WI 54650

608-633-9585

Description: Contractor Member

Sponsor: Abby Voss, Wieser Brothers General Contractor, Inc.

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