

# CITY OF MILWAUKEE

Form CA-43

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March 21, 2003

Ronald D. Leonhardt, City Clerk  
City Hall, Room 205

Re: File No. 021563 – fixing fees for temporary food dealer’s licenses and establishing a higher rate for reinspections where previous violations were found

Dear Mr. Leonhardt:

This file is being signed and approved as to legality and enforceability.

Under Wisconsin law, a distinction is made between taxes and fees. The primary purpose of the tax is to raise revenue; whereas, the primary purpose of the fee is to pay for the cost of regulation. A fee is lawful so long as it is enacted and collected to cover the cost and expense of supervision or regulation. *State v. Jackman*, 60 Wis. 2d 700, 707 (1973); *State ex rel. Attorney General v. Wisconsin Constructors*, 222 Wis. 279, 268 N.W. 238 (1936).

On March 18, 2003 we received a memorandum from the Commissioner of Health stating that the fees in this proposal represented the actual, necessary, and reasonable cost of providing the regulatory services for the City’s food safety inspection program.

Accordingly, we are approving this file as to legality and enforceability.

Very truly yours,

Handwritten signature of Grant F. Langley in cursive.

**GRANT F. LANGLEY**  
City Attorney

Handwritten signature of Bruce D. Schrimpf in cursive.

**BRUCE D. SCHRIMPF**  
Assistant City Attorney

BDS:wt:65611

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