

TAX 11

Filed ~~January~~ February 9, 1976  
11:00 am C. L. Paul

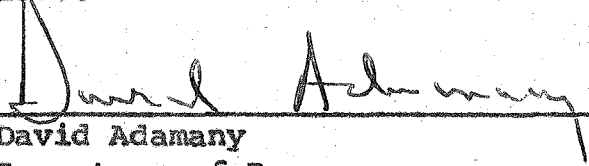
CERTIFICATE

STATE OF WISCONSIN )  
 ) ss  
DEPARTMENT OF REVENUE )

TO ALL TO WHOM THESE PRESENTS COME, GREETINGS:

I, DAVID ADAMANY, Secretary of the Wisconsin Department of Revenue and custodian of the official records of the Wisconsin Department of Revenue, do hereby certify that the annexed Rule TAX 11.02 of the Wisconsin Department of Revenue, relating to sales tax on admissions to temporary amusement, entertainment or recreational events or places, has been approved by me and has been compared with the original on file in the department and is a true and correct copy of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the General Executive Facility, 201 East Washington Avenue, in the City of Madison, Wisconsin this 5<sup>th</sup> day of February, A. D. 1976.

  
\_\_\_\_\_  
David Adamany  
Secretary of Revenue

ORDER OF THE  
WISCONSIN DEPARTMENT OF REVENUE  
ADOPTING RULE

Pursuant to the authority vested in the Wisconsin Department of Revenue by Section 77.52(19) of the statutes, the said department hereby adopts Rule TAX 11.02 as shown on the attached copy.

This rule relates to sales tax on admissionsto temporary amusement, entertainment or recreational events or places. Such rule will become effective on April 1, 1976.

Dated this 5<sup>th</sup> day of February, 1976, at  
Madison, Wisconsin.

WISCONSIN DEPARTMENT OF REVENUE

By David Adamany  
David Adamany  
Secretary of Revenue

Tax 11.02 Temporary Amusement, Entertainment or Recreational Events or Places (Sections 77.51(7)(c), 77.52(7), (19) and 77.61(2), Wisconsin Statutes).

(1) "Admission" for the purpose of this rule means the right or privilege to have access to or use of a place, facility or location in Wisconsin where amusement, entertainment or recreation is provided. The gross receipts from the sale of admissions are subject to sales tax.

(2) "Places of amusement, entertainment or recreation" for the purpose of this rule include, but are not limited to, auditoriums, race tracks, street fairs, rock festivals or other places where there is any show or exhibition for which any charge is made including, but not limited to, the sale of tickets, gate charges, seat charges, entrance fees and motor vehicle parking fees.

(3) Pursuant to Section 77.51(3), Wis. Stats., and as used in this rule, "person" includes any natural person, firm, partnership, joint venture, joint stock company, association, public or private corporation, cooperative, estate, trust, receiver, executor, administrator, any other fiduciary, and any representative appointed by order of any court or otherwise acting on behalf of others.

(4) Entrepreneurs, promoters, sponsors or managers of an amusement, entertainment or recreational event shall be regarded as retailers for the purposes of Section 77.51(7)(c), Wis. Stats., if said entrepreneurs, promoters, sponsors or managers have control and direction of the event including activities such as controlling the sale of admissions or admission tickets; controlling or regulating the admittance of all persons to the event or place; determining the nature of the amusement, entertainment or recreation to be offered; deciding the scale of prices to be charged for admission; receiving the proceeds from ticket sales, including amounts from ticket agents or brokers; and deciding, or having

the right to decide, the disposition of the net profits, if any, realized from the event.

(5) As retailers such entrepreneurs, promoters, sponsors or managers are persons liable for the sales tax and are required to hold a seller's permit for each place of operations pursuant to Section 77.52(7), Wis. Stats., and may be required to post security as provided in Section 77.61(2), Wis. Stats. Such retailers are required to have a seller's permit on the first date on which tickets or admission to an event to be conducted in this state are offered for sale.

(6) This rule does not apply to traveling attractions which perform in stadiums, theaters or other places where the permanent management of such stadium, theater or other location holds a valid seller's permit, controls the sale of tickets or admissions and assumes the liability for the payment of the sales tax. Further, it does not apply to churches or other nonprofit groups which operate within the occasional sale limitations of Section 77.51(10)(c), Wis. Stats.