

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance documents listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100254	Your Obligation as a Use Tax Registrant

Your Obligations as a Use Tax Registrant

Phone: (608) 266-2776 • FAX: (608) 267-1030 • Email: DORBusinessTax@wisconsin.gov • Website: revenue.wi.gov

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by [sec. 227.112\(1\), Wis. Stats.](#)

We are pleased to welcome you as a Wisconsin use tax registrant. The sales and use tax law operates only through the compliance and cooperation of the thousands of registered retailers. We look forward to your cooperation and wish you every success in your business.

The following are important duties of a use tax registrant (out-of-state seller):

1. Filing Returns

Your return is due no later than the last day of the month following the close of your reporting period. However, certain persons may be required to file their monthly returns by the 20th day of the month following the close of their reporting period. Special notification is sent to those persons. You must file a timely return even if you have no tax to report.

You may request a one month extension to file through My Tax Account or by writing to the Wisconsin Department of Revenue, Registration Unit, Mail Stop 3-80, PO Box 8902, Madison, WI 53708-8902. The department may grant an additional month from the original due date of the return to file the return. The department will notify you if the extension is granted. However, if the tax is not paid by the original due date, the tax will be subject to 1% interest per month during the extension period and 1.5% interest per month thereafter. You will not lose the retailer's discount if you pay the total tax due within the extension period.

2. Notify Us of Changes in Ownership or Address, or Discontinuance of Business

Inform us immediately of any change of name, address, ownership, or other account change information. If your business operates at more than one location, enter the location to be changed. You may send the information to the address listed above. Please notify the Wisconsin Department of Revenue if you discontinue or sell your business. To close your business with the department, follow the steps on our website (search keyword "closing").

3. Collection of State Tax on Wisconsin Deliveries

At the time of making any sales of tangible personal property or taxable services, the storage, use, or other consumption of which is taxable under the Wisconsin sales and use tax law, you must collect the tax from the purchaser and give the purchaser a receipt with the Wisconsin state tax and any applicable county or stadium tax separately stated. A sale of tangible personal property generally takes place where the purchaser receives the property. "Receive" does not include a shipping company taking possession of tangible personal property.

4. Collection of County Tax

You are required to collect the 0.5% county tax if the retail sale of taxable property or services takes place in a county that adopted the county tax. For example, if a Wisconsin purchaser takes possession of taxable property in a county that has adopted the county sales and use tax, the county use tax is to be collected. However, if possession of the property is transferred by the seller to the purchaser in a county that does not have the county sales and use tax, no county tax need be collected. An exception to this treatment applies to motor vehicles, boats, and other licensed property (see [Fact Sheet 2104](#)). Sales exempt from the Wisconsin state sales and use tax are exempt from the county use tax.

There are 68 counties that have adopted the county tax. The tax is effective the first day of the month and year shown after each county name –

Adams (01-94)	Door (04-88)	Juneau (04-92)	Oneida (04-87)	Sawyer (04-87)
Ashland (04-88)	Douglas (04-91)	Kenosha (04-91)	Outagamie (01-20)	Shawano (04-90)
Barron (04-86)	Dunn (04-86)	Kewaunee (04-17)	Ozaukee (04-91)	Sheboygan (01-17)
Bayfield (04-91)	Eau Claire (01-99)	La Crosse (04-90)	Pepin (04-91)	Taylor (07-99)
Brown (01-18)	Florence (07-06)	Lafayette (04-01)	Pierce (04-88)	Trempealeau (10-95)
Buffalo (04-87)	Fond du Lac (04-10)	Langlade (04-88)	Polk (04-88)	Vernon (01-97)
Burnett (04-89)	Forest (04-95)	Lincoln (04-87)	Portage (04-89)	Vilas (04-88)
Calumet (04-18)	Grant (04-02)	Marathon (04-87)	Price (01-93)	Walworth (04-87)
Chippewa (04-91)	Green (01-03)	Marinette (10-01)	Richland (04-89)	Washburn (04-91)
Clark (01-09)	Green Lake (07-99)	Marquette (04-89)	Rock (04-07)	Washington (01-99)
Columbia (04-89)	Iowa (04-87)	Menominee (04-20)	Rusk (04-87)	Waupaca (04-89)
Crawford (04-91)	Iron (04-91)	Milwaukee (04-91)	St. Croix (04-87)	Waushara (04-90)
Dane (04-91)	Jackson (04-87)	Monroe (04-90)	Sauk (04-92)	Wood (01-04)
Dodge (04-94)	Jefferson (04-91)	Oconto (07-94)		

If any other counties adopt (or repeal) the county tax, persons with a use tax certificate will be notified by the department. Refer to the *Wisconsin Tax Bulletin* for news regarding county sales and use tax.

(over)

5. Collection of Stadium Tax (Ending March 31, 2020)

You are required to collect the 0.1% baseball stadium tax if the sale or rental takes place in the baseball stadium district prior to April 1, 2020. An exception to this requirement applies to motor vehicles, boats, and other licensed property. The baseball stadium district is comprised of the following counties: Milwaukee, Ozaukee, Racine, Washington, and Waukesha. Sales that are exempt from the Wisconsin state sales and use tax are exempt from the baseball stadium use tax.

6. Collection of Premier Resort Area Tax

You are required to collect the premier resort area tax if (1) your sale, lease or rental of taxable products or taxable services take place in a premier resort area **and** (2) your business is classified under one of the Standard Industrial Classification (SIC) codes identified in Wisconsin Publication 403, *Premier Resort Area Tax*. The premier resort area tax rate is 1.25% for the City of Wisconsin Dells and Village of Lake Delton; 0.5% for the villages of Sister Bay and Stockholm and the cities of Bayfield, Eagle River and Rhinelander.

7. Keeping Adequate Records

Your records must separately show taxable and exempt sales and should include the normal books of account maintained by a prudent businessperson, together with all exemption certificates, bills, receipts, invoices, cash register tapes, and other paper substantiating the correctness of your returns. These records are subject to examination by our auditors.

Ask Questions When You Are Not Sure

Many questions about sales and use tax can be answered by referring to Publication 201, *Wisconsin Sales and Use Tax Information*.

The department also publishes the *Wisconsin Tax Bulletin* which is intended to inform you of changes in the sales and use tax law and other sales and use tax matters. It is available on the department's website at revenue.wi.gov/Pages/ISE/wtb-Home.aspx.

Applicable Laws and Rules

This document provides statements or interpretations of the following provisions of Wisconsin Statutes and Administrative Rules in effect as of February 18, 2020: Chapter 77, Wis. Stats., and sec. Tax 11, Wis. Adm. Code.

Laws enacted and in effect after February 18, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 18, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue