

TAX II

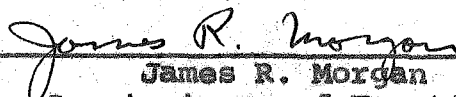
Filed June 2, 1965
1:15 P.M.

ORDER OF THE
WISCONSIN DEPARTMENT OF TAXATION
ADOPTING RULE CHANGE

Pursuant to the authority vested in the Wisconsin Department of Taxation by section 77.52(19) of the Wisconsin Statutes, the said department hereby creates and adopts Rule Tax 11.01 as worded in the attached memorandum.

This rule shall take effect on the first day of the month following its publication in the Wisconsin Administrative Register, pursuant to Section 227.026 of the statutes.

WISCONSIN DEPARTMENT OF TAXATION



James R. Morgan
Commissioner of Taxation

(SEAL)

Sales Tax Rule 11.01

TAX 11.01 Concessionaires (SS. 77.52 (7), (8), (19) and 77.61 (2) Wis. Stats.).⁽¹⁾ Each person desiring to engage in or conduct business as a concessionaire at a fair, carnival, circus or other temporary location at an event of seven days duration or less shall file with the department an application for a temporary seller's permit for each concession on a form prescribed by the department. Such person shall furnish the department with the name and address of his agent in this state upon whom any process, notice or demand required or permitted by law to be served upon him may be served. Such permit shall be valid for the duration of the event for which it is issued. At the time of making such application such person shall pay to the department \$10 for each permit desired, \$2 of which shall be the permit fee required under s. 77.52(8) of the Wisconsin Statutes and \$8 of which shall be security to protect the revenue of the state as provided by s. 77.61(2) of the Wisconsin Statutes. Such person shall file with the department a return by the last day of October reporting taxes imposed for the fiscal year ending on the previous September 30.

Examples of "concessionaires" are persons conducting the following businesses at such events: nickel pitch, pop in, ring toss, short range, basketball, guess your weight, jewelry stand, fish pond, photo stand and tip the bottle. Further examples include persons selling ice cream, cotton candy, candy apples, sno cones, popcorn, or frozen delight from stands at such events.


For purposes of this rule, "concessionaires" do not include persons selling meals (including lunches or sandwiches) regardless of whether such persons may otherwise qualify as concessionaires at the same location; nor does the term include persons furnishing amusement rides at such events.

STATE OF WISCONSIN)
) ss
COUNTY OF DANE)

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, James R. Morgan, Commissioner of Taxation and custodian of the official records of the Wisconsin Department of Taxation, do hereby certify that the annexed new Rule Tax 11.01 has been approved by me and has been compared by me 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 in the State Office Building, 1 West Wilson Street in the City of Madison, Wisconsin this 1 day of June, A.D. 1965.



James R. Morgan
Commissioner of Taxation