

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 amends and adopts Rule Tax 11.01 as amended 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), (19) and 77.61 (2) Wis. Stats.). Each person desiring to engage in or conduct business as a concessionaire at a fair, carnival, circus or other temporary location shall file with the Department of Taxation an application for a temporary seller's permit for each concession on a form prescribed by the department. At the time of filing such application he shall pay to the department a security deposit to protect the revenue of the state, which deposit for each concession shall be ten dollars (\$10.00), regardless of the number of days a particular concession is operated at the event. At such time he shall also 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.

A temporary seller's permit shall be valid only for the duration of the event for which it is issued.

Each person granted one or more temporary seller's permits in a calendar year shall, on or before January 31 of the succeeding year, file a concessionaire's annual sales tax return. On such return the security deposited during the calendar year may be claimed as a credit against the tax due.

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, "concessionaire" does not include: (a) a person who holds a permanent seller's permit for operating amusement rides, traveling vaudeville performances, menageries or object of curiosity shows, (b) a person selling meals (including lunches or sandwiches).