

**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>.

When submitting a comment, enter information in all data fields, including the "Guidance Document Number" referenced in the table below.

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
100003	2019 Wisconsin Recertification Letter – Streamline Sales Tax
100004	2019 Wisconsin Certificate of Compliance – Streamline Sales Tax
100005	2019 Wisconsin Taxability Matrix – Streamline Sales Tax

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

A handwritten signature in black ink, appearing to read "Peter W. Barca". The signature is written in a cursive style with a large initial "P" and "B".

Peter Barca

Secretary of Revenue



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718
<http://www.revenue.wi.gov>

Tony Evers
Governor

Peter W. Barca
Secretary of Revenue

July 24, 2019

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Drive, Suite 400
Westby, WI 54667

Re: Wisconsin's 2019 Recertification Letter

Dear Mr. Johnson,

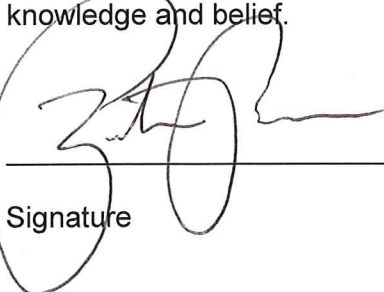
Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the State of Wisconsin, a Streamlined Sales Tax Governing Board member state, and as the Secretary of the Wisconsin Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Wisconsin is in substantial compliance with the terms of the Agreement as of August 1, 2019.

No changes have been made to Wisconsin's statutes, rules, regulations, or other authorities that could affect Wisconsin's compliance with the terms of the Agreement since August 1, 2018.

As part of this annual recertification, Wisconsin updated its Online Certificate of Compliance and Taxability Matrix that reflect Wisconsin's laws as enacted through August 1, 2019 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 24, 2019. A link to the Wisconsin's Certificate of Compliance and Taxability Matrix will also be posted to our website by August 1, 2019 at www.revenue.wi.gov.

If you have any questions regarding Wisconsin's compliance with the Streamlined Sales and Use Tax Agreement, please contact Diane Hardt, Administrator at (608) 266-6798 or via e-mail at diane.hardt@wisconsin.gov.

As the Secretary of the Wisconsin Department of Revenue, I declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.



Signature

Secretary

Title

7/23/19

Date

Wisconsin Certificate of Compliance

version 2019.0

Publish Date: July 23, 2019 at 2:56:02 PM

Effective Date: August 1, 2019

Revised Date: July 24, 2019

Approved By: Peter Barca

Title: Secretary of Revenue

Submitted By: David Steines

Phone: 608-480-1307

As the chief executive of the state's tax agency, I declare that this Certificate of Compliance is true, correct, and complete to the best of my knowledge and belief.

Changes were made to the following areas of this document (indicated by a "✓"):

Answers

Laws or Rules

Comment (Notes)

Effective/Conforming Dates

Certificate's Revised Date

Section Number of changed items (may include a brief description of the change):

Section 317130 – updated the website address for the SST Exemption Certificate

Section 322010 – changed answer to "No", removed statute reference and note

Sections 322020, 322030, 322040, 322050, 322060, 322070, 322080, 322090, 322100, 322110, 322120, 322130, 322140, 322150, 322160, 322170, 322180, 322190 – removed answers, statute references, and notes as Wisconsin no longer has a sales tax holiday

Section 328070 – changed the note to indicate Wisconsin had a one-time sales tax holiday from August 1-5, 2018

Sections PD010, PD020, PD050, PD060 – changed answer to "NA", removed statute references, and revised the notes

Section HD060, HD080, HD090, HD100, HD110, HD120, HD130 - changed answer to "NA", removed statute references, and revised the notes

Each item in this Certificate of Compliance is an administrative practice, process, or definition contained in the [Streamlined Sales and Use Tax Agreement \(SSUTA\)](#) as amended through December 14, 2018 and related rules and appendices.

This certificate indicates if the state laws, regulations or administrative practices follow the administrative practice, process, or definition. Any exception or further explanation is listed in the notes column.

SECTION	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS	DESCRIPTION	Is this requirement met by law, regulation or administrative practice (Yes or No). Enter N/A when not applicable.	If so, provide the citation for legal authority (statute, case, regulation, etc.)	For SST conforming changes, provide effective dates.	Notes (e.g., administrative practices, noncompliance explanations, etc.)
Section 301	State level administration					
301010		Does the state provide state level administration of state and local sales and use taxes?	Yes - Law	77.65(4)(i) and 77.76(1) and (2)		
301020		Are sellers and purchasers only required to register with, file returns and remit funds to a state-level authority?	Yes - Law	77.65(4)(i), 77.74 and 77.75		
301030		Does the state provide for the collection of any local taxes and distribute them to the appropriate taxing jurisdictions?	Yes - Law	77.65(4)(i), 77.76(1), (2), (3), (3m) and (3p)		
301040		Are audits conducted only by the state or by others authorized by the state to conduct an audit that includes both state and local taxes?	Yes - Law	77.65(4)(i), 77.76(2) and 77.59(2m)		
301050		Are local jurisdictions prohibited from conducting independent sales or use tax audits of sellers	Yes - Law	77.65(4)(i), 77.76(2)		

		and purchasers except where authorized by state law to conduct an audit for the state and all local jurisdictions, subject to the same confidentiality and other protections and the same administrative and appeal procedures granted audits conducted by the state?				
Section 302	State and local tax base					
302010		Is the tax base for local jurisdictions identical to the state tax base, excluding (1) federal prohibitions; (2) motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes; (3) fuels used to power motor vehicles, aircraft, locomotives, or watercraft; (4) electricity, piped natural or artificial gas or other fuels delivered by the seller; and (5) energy as defined in Section 302(4)?	Yes - Law	77.65(4)(h), 77.52(1) and (2)(a), 77.71(1), (2), (3) and (4) and 77.79		
302020		Does the tax base differ for state and local jurisdictions for motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes?	No			
302030		Does the tax base differ for state and local jurisdictions for fuels used to power motor vehicles, aircraft, locomotives or watercraft?	No			
302040		Does the tax base differ for state and local jurisdictions for electricity, piped natural or artificial gas or other fuels delivered by the seller?	No			
302050		Does the tax base differ for state and local jurisdictions for "energy" as defined in Section 302(4)?	No			
Section 303	Seller registration					
303010		Is the state capable of pulling registration information from the central registration system?	Yes - Law	77.65(4)(f)		We pull information from the registration system on a daily basis.
303020		Does the state exempt a seller without a legal obligation to register from paying registration fees?	Yes - Law	73.03(50b)		
303030		Does the state allow a seller to register on the central registration system without a signature?	Yes - Law	73.03(50)(d) and 77.51(17r)		
303040		Does the state allow an agent to register a seller on the central registration system?	Yes - Law	73.03(50)(d), 77.52(7) and 77.52(7b)		
Section 304	Notice for state tax changes					
304010	Failure to meet these does not take a state out of compliance.	A1. Does the state provide sellers with as much advance notice as practicable of a rate change?	Yes - Law	77.61(18)		The last state tax rate change in Wisconsin was in 1982. The Department will provide as much notice as possible with respect to any subsequent rate change.
304020		A2. Does the state limit the effective date of a rate change to the first day of a calendar quarter?	Yes - Law	77.61(18)		
304030		A3. Does the state notify sellers of legislative changes in the tax base and amendments to sales and use tax rules and regulations?	Administrative practice - Yes			The Wisconsin Tax Bulletin and the Sales and Use Tax Report are both prepared by the Department, and contain descriptions and notices of all sales and use tax law changes. The Wisconsin Administrative Register identifies all changes to the Administrative Code. Numerous articles are drafted and publications explaining the proper sales and use tax treatment of transactions are updated throughout the years as needed.
304040		C. Does the state relieve the seller of liability for failing to collect tax at the new rate if the state fails to provide for at least thirty days between the enactment of the statute providing for a rate change and the effective date of such rate change if (1) the seller collected	NA			Section 77.61(18), Wis. Stats., requires at least 30 days notice and therefore this is not an issue for Wisconsin.

		tax at the immediately preceding effective rate and (2) the seller's failure to collect at the newly effective rate does not extend beyond thirty days after the date of enactment of the new rate? Note: This liability relief does not apply if the state establishes the seller fraudulently failed to collect tax at the new rate or solicits purchasers based on the immediately preceding rate.				
Section 305	Local rate and boundary change					
305010		Does the state have local jurisdictions that levy a sales or use tax? If yes, answer the following questions.	Yes - Law	77.70, 77.705, 77.706, and 77.707		
305020		A. Does the state limit the effective date of local rate changes to the first day of a calendar quarter after a minimum of 60 days notice?	Yes - Law	77.65(4)(j), 77.70, 77.705, 77.706, and 77.707		120 days notice is required for all local rate changes
305030		B. Does the state limit the effective date of local rate changes from catalog sales wherein the purchaser computed the tax based on local tax rates published in the catalog only on the first day of a calendar quarter after a minimum of 120 days notice?	Yes - Law	77.65(4)(j), 77.70, 77.705, 77.706, and 77.707		120 days notice is required for all local rate changes
305040		C. Does the state limit local boundary changes for the purposes of sales and use taxes to the first day of calendar quarter after a minimum of 60 days notice?	Yes - Law	77.65(4)(k), Article XIII, sec. 7, Wisconsin Constitution		Boundaries of local taxes covered by SSTP in Wisconsin are all defined by county lines. A change in a boundary would require a constitutional change that would result in more than a 60 day notice.
305050		D. Does the state provide and maintain a database with boundary changes?	Yes - Law	77.65(3), 73.03 (61)(f)		An updated database is posted to our website monthly and sent to the Governing Board quarterly.
305060		E. Does the state provide and maintain a database identifying all jurisdictional rate information using the FIPS codes?	Yes - Law	77.65(3), 73.03 (61)(f)		The database is designed in accordance with the requirements of the SSTGB's "Rate and Boundary Databases Instructional Paper" (August 2005).
305070		F1. Does the state provide and maintain a database that assigns each five digit and nine digit zip code within the member state to the proper tax rate and jurisdiction?	Yes - Law	77.65(3), 73.03 (61)(f)		The database is designed in accordance with the requirements of the SSTGB's "Rate and Boundary Databases Instructional Paper" (August 2005).
305080		F2. Does the state apply the lowest combined tax rate imposed in a zip code if the area in that zip code includes more than one tax rate?	Administrative practice	77.65(3), 73.03 (61)(f)		The database is designed in accordance with the requirements of the SSTGB's "Rate and Boundary Databases Instructional Paper" (August 2005).
305090		G. Does the state provide address-based boundary database records for assigning taxing jurisdictions and their associated rates? If yes, answer the following questions.	No			Wisconsin's local tax jurisdictions are all defined by county boundaries so an address-based database is not needed to accurately determine the proper taxing jurisdiction.
305100		1. Are the records in the same format as database records in F?	NA			
305110		2. Do the records meet the requirements of the Federal Mobile Telecommunications Sourcing Act?	NA			
305120	SSTGB Rule 502	H. If the state has met the requirements of subsection (F) and elected to certify vendor provided address-based databases for assigning tax rates and jurisdiction:	NA			
305130		1. Are those databases in the same format as the database records approved pursuant to (G) of this section?	NA			
305140		2. Do those databases meet the requirements of the Federal Mobile Telecommunications Sourcing Act (4 U.S.C.A. Sec. 119 (a))?	N A			
Section 306	Relief from certain liability					
306010		Does the state relieve sellers and CSPs from liability to the state	Yes - Law	77.59(9n)(a) and (b)		

		and its local jurisdictions for collecting the incorrect amount of tax because of reliance on state provided data on rates, boundaries, and jurisdiction assignments?				
Section 307	Database requirements and exceptions					
307010		A. Does the state provide a database per Section 305, in downloadable format?	Yes - Law	73.03(61)(f)		
307020		If the state designates a vendor to provide the Section 305 database does the vendor's database meet the requirements of Sections 305, 306 and 307 and is provided at no cost to the user of the database?	NA			Wisconsin has not designated a vendor to provide the database. It is prepared and updated internally.
Section 308	State and local tax rates					
308010		A1. Does the state have more than one state sales and use tax rate on items of personal property or services other than (1) fuel used to power motor vehicles, aircraft, locomotives, or watercraft; (2) electricity, piped natural or artificial gas, or other fuels delivered by the seller; (3) the retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes; or (4) energy as defined in Section 302 (4)?	No			
308020		A2. Does the state have a single additional tax rate on food and food ingredients and drugs as defined by state law pursuant to the Agreement?	No			
308030		B1. If the state has local jurisdictions with a sales or use tax, does any local jurisdiction have more than one sales tax rate or one use tax rate?	No	77.70, 77.705, 77.706, 77.707, 77.71(1), (2), (3) and (4)		
308040		B2. If the state has local jurisdictions with a sales and use tax are the local sales and use tax rates identical?	Yes - Law	77.70, 77.705, 77.706, 77.707, 77.71(1), (2), (3) and (4)		
Section 310	General sourcing rules					
		A. Does the state source a retail sale, excluding lease or rental, of a product as follows:				
310010	CRIC INTERPRETIVE OPINION 2007-2	1. If received at business location of seller, then sourced to that location?	Yes - Law	77.522(1)(b)1.		
310020		2. If not received at business location of seller, then sourced to location of receipt?	Yes - Law	77.522(1)(b)2.		
310030		3. If subsections 1 & 2 do not apply, then sourced to address of purchaser in business records of seller that are maintained in ordinary course of seller's business?	Yes - Law	77.522(1)(b)3.		
310040		4. If subsections 1, 2 & 3 do not apply, then sourced to address of purchaser obtained during consummation of sale, including address of purchaser's payment instrument, if no other address is available?	Yes - Law	77.522(1)(b)4.		
310050		5. If subsections 1, 2, 3 & 4 do not apply, including the circumstance in which the seller is without sufficient information to apply the previous rules, then sourced to location from which tangible personal property was shipped, from which digital good or computer software delivered electronically was first available for transmission by seller, or from which service was provided.	Yes - Law	77.522(1)(b)5.		
		B. Does the state source a lease or rental of tangible personal property as follows:				

310060		1. If recurring periodic payments, the first periodic payment is sourced the same as a retail sale. Subsequent payments are sourced to the primary property location for each period covered by the payment?	Yes - Law	77.522(3)(a)		
310070		2. If no recurring periodic payments, then sourced in accordance with rules of retail sale?	Yes - Law	77.522(3)(a)		
	CRIC INTERPRETIVE OPINION 2006-3	C. Does the state source a lease or rental of motor vehicles, trailers, semi-trailers, or aircraft that do not qualify as transportation equipment as follows:				
310080		1. If recurring periodic payments, then sourced to primary property location?	Yes - Law	77.522(3)(b)		
310090		2. If no recurring periodic payments, then sourced in accordance with rules of retail sale?	Yes - Law	77.522(3)(b), 77.71(1), 77.71(5)	March 3, 2016	
310100		D. Does the state source the retail sale, including lease or rental, of transportation equipment in accordance with rules for retail sale?	Yes - Law	77.522(3)(c)		
310110		1. Does the state define transportation equipment pursuant to in Section 310, subsection D?	Yes - Law	77.522(1)(a)2.		
Section 310.1	Election for Origin-Based sourcing	Effective January 1, 2010				
310500	CRIC INTERPRETIVE OPINION 2010-1	Has the state elected to source the retail sale, excluding lease or rental, of tangible personal property and digital goods on where the order is received?	No			
310510		Does the state comply with all the provisions of 310.1 B and C?	NA			
Section 311	General sourcing definitions					
311010	SSTGB RULES 311.1, 311.2 and 311.3	For the purposes of Section 310, subsection (A), does the state define the terms "receive" and "receipt" to mean: taking possession of tangible personal property, making first use of services, or taking possession or making first use of digital goods, whichever comes first? Note: The terms "receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser.	Yes - Law	77.522(1)(a)1.		
Section 313	Direct mail sourcing					
313010	SSTGB RULES 313.1	A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct mail form or Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax to which the permit pertains?	Yes - Law	77.522(1)(c)1.	5/27/10 - 2009 Wis. Act 330	Advertising and promotional direct mail is exempt under section 77.54(59), provided an exemption certificate is given to the seller.
313020		A 3. Does the state provide that upon receipt of jurisdictional information, the seller shall collect tax according to purchaser's submitted information and in the absence of bad faith, seller is relieved of further liability?	Yes - Law	77.522(1)(c)1.	5/27/10 - 2009 Wis. Act 330	Advertising and promotional direct mail is exempt under section 77.54(59), provided an exemption certificate is given to the seller.
313030		A 4. For advertising and promotional Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A) (5) if the purchaser does not provide a direct pay permit, Exemption Certificate claiming direct mail, or jurisdictional information?	Yes - Law	77.522(1)(c)1.	5/27/10 - 2009 Wis. Act 330	Advertising and promotional direct mail is exempt under section 77.54(59), provided an exemption certificate is given to the seller.

313040		B 1. For other Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(3) if the purchaser does not provide a direct pay permit or an Exemption Certificate claiming direct mail?	Yes - Law	77.522(1)(c)2.	5/27/10 - 2009 Wis. Act 330	
313050		B 3. For other Direct mail does the state provide that upon receipt of a direct pay permit, Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax?	Yes - Law	77.522(1)(c)2.	5/27/10 - 2009 Wis. Act 330	
Section 313.1	Origin-based direct mail sourcing					
313510		A. Has the state adopted the origin-based direct mail sourcing?	No			
Section 314	Telecom sourcing rule					
314010	SSTGB RULE 314.1	A. Except as required in subsection C below, does the state source telecommunication services sold on a call-by-call basis to each level of taxing jurisdiction where the call originates and terminates in that jurisdiction or each level of taxing jurisdiction where the call either originates or terminates and in which service address is located?	Yes - Law	77.522(4)(b)		
314020		B. Except as required in subsection C below, does the state source telecommunication service to the customer's place of primary use if sold on a basis other than call-by-call basis?	Yes - Law	77.522(4)(c)		
314030		C1. Does the state source the sale of mobile telecommunication service, other than air-to-ground radiotelephone service and prepaid calling service, to customer's place of primary use as required under Mobile Telecommunications Sourcing Act?	Yes - Law	77.522(4)(d)		
314040		C2. Does the state source the sale of post-paid calling service to the origination point of the telecommunication signal as first identified by either the seller's telecommunication system or information received by the seller from its service provider, where system used to transport signals is not that of the seller?	Yes - Law	77.522(4)(e)		
314050		C3. Does the state source the sale of prepaid wireless calling service and prepaid calling services in accordance with Section 310 of the Agreement, including the option of the location associated with the mobile telephone number for prepaid wireless calling service?	Yes - Law	77.522(4)(f)		
314060		C4a. For the sale of private communication service, does the state source a separate charge related to a customer channel termination point to each level of jurisdiction in which such customer channel termination point is located?	Yes - Law	77.522(4)(g)1.		
314070		C4b. For the sale of private communication service, does the state source to the jurisdiction in which the customer channel termination points are located when all customer termination points are located entirely within one jurisdiction or levels of jurisdictions?	Yes - Law	77.522(4)(g)2.		
314080		C4c. For the sale of private communication service, does the state source fifty percent in each level of jurisdiction in which the customer channel termination points are located when service for segments of a channel	Yes - Law	77.522(4)(g)3.		

		between two customer channel termination points located in different jurisdictions and which segment of channel are separately charged ?				
314090		C4d. For the sale of private communication service, does the state source to each jurisdiction based on the percentage determined by dividing the number of customer channel termination points in such jurisdiction by the total number of customer channel termination points when service for segments of a channel located in more than one jurisdiction or levels of jurisdiction and which segments are not separately billed?	Yes - Law	77.522(4)(g)4.		
314100		D. Does the state source the sale of Internet access service to the customer's place of primary use?	Yes - Law	77.522(4)(h)		
314110		E. Does the state source the sale of an ancillary service to the customer's place of primary use?	Yes - Law	77.522(4)(i)		
Section 315	Telecom sourcing definitions					
		Does the state define the following terms in sourcing telecommunications:				
315010		A. Air-to-ground radiotelephone service?	Yes - Law	77.522(4)(a)1.		
315020		B. Ancillary services?	Yes - Law	77.51(1ba)		
315030		C. Call-by-call basis?	Yes - Law	77.522(4)(a)2.		
315040		D. Communications channel?	Yes - Law	77.522(4)(a)3.		
315050		E. Customer?	Yes - Law	77.522(4)(a)4.		
315060		F. Customer channel termination point?	Yes - Law	77.522(4)(a)5.		
315070		G. End user?	Yes - Law	77.522(4)(a)6.		
315080		H. Home service provider?	Yes - Law	77.522(4)(a)7.		
315090		I. Mobile telecommunications service?	Yes - Law	77.522(4)(a)8.		
315100		J. Place of primary use?	Yes - Law	77.522(4)(a)9.	7/2/13 - 2013 Wis. Act 20	Wisconsin amended the definition by adding specific language to be consistent with the definition in the SSUTA and replace the reference to P.L. 106-252 and the amendments to those laws.
315110		K. Post-paid calling service?	Yes - Law	77.522(4)(a)10.		
315120		L. Prepaid calling service?	Yes - Law	77.51(10d)		
315130		M. Prepaid wireless calling service?	Yes - Law	77.51(10f)	7/2/13 - 2013 Wis. Act 20	Wisconsin followed the definition as originally drafted in the SSUTA. Due to the discovery of a typographical error in the SSUTA in May 2011, the definition was changed in the SSUTA at that time. Wisconsin passed legislation to make the necessary correction.
315140		N. Private communication service?	Yes - Law	77.51(10s)		
315150		O. Service address?	Yes - Law	77.51(17m)		
Section 316	Enactment of Exemptions					
316010		Product-based exemptions. If the state exempts a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?	Yes - Law	77.54 and 77.55		
316020		Product-based exemptions. Can the state confirm that where the Agreement has a definition for a product that the state exempts, the state does not exempt specific items included within that product definition unless the definition sets out an exclusion for such item.	Yes - Law	77.54 and 77.55		
316030		Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so	Yes - Law	77.54 and 77.55		

		consistent with Part II and Section 327?				
316040		Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item?	Yes - Law	77.54, 77.55 and 77.56		
Section 317	Administration of exemptions					
	SSTGB RULE 317.1	A. Does the state provide for the following in regard to purchasers claiming exemption:				
317010		1. Seller shall obtain identifying information from purchaser and reason for claiming exemption?	Yes - Law	77.52(13) and (14) and 77.53(10) and (11)		
317020		2. Purchaser is not required to provide signature, unless paper exemption certificate?	Yes - Law	sec. Tax 11.14(2)(b), Wis. Adm. Code, 77.52(14) and 77.53(11)		
317030		3. Seller shall use standard form for claiming exemption electronically?	Yes - Law	77.52(13) and (14) and 77.53(10) and (11)		
317040		4. Seller shall obtain same information for proof regardless of medium?	Yes - Law	77.52(14) and 77.53(11)		
317050		5. Does the state issue identification numbers to exempt purchasers that must be presented to sellers?	In certain circumstances only			Wisconsin only issues Certificate of Exempt Status numbers to certain nonprofit and governmental entities. Identification numbers are not issued to purchasers such as farmers, manufacturers, or others who may qualify for use-based exemptions.
317060		6. Seller shall maintain records of exempt transaction and provide to state when requested?	Yes - Law	77.61(9) and (12)		
317070	The Governing Board has not defined "does not burden sellers." The burden is on each state to prove that something other than a direct-pay permit or exemption certificate meets this provision.	7. Does the state administer use-based and entity-based exemptions when practicable through a direct pay permit, an exemption certificate, or another means that does not burden sellers.	Yes - Law	77.52(13), (14) and (17m) and 77.53(10) and (11)		
317080	SSTGB RULE 317.2	8. In the case of drop shipment sales, does the state allow a third party vendor to claim a resale exemption based on an exemption certificate provided by its customer/re-seller or any other acceptable information available to the third party vendor evidencing qualification for a resale exemption, regardless of whether the customer/re-seller is registered to collect and remit sales and use tax in the state where the sale is sourced?	Yes	Repealed sec. 77.51(14)(d)		Prior to the repeal of section 77.51(14)(d), Wisconsin would not have allowed a registered drop shipper to accept a resale certificate from the reseller if the reseller was not registered in Wisconsin. The new definition of "retail sale" and "sale" do not include sales for resale, regardless of whether or not the reseller is registered in Wisconsin.
317090		B. Does the state relieve the seller from any tax if it is determined that the purchaser improperly claimed an exemption and hold the purchaser liable for the tax, assuming the exceptions in the section?	Yes - Law	77.52(13), (14)(a) and (15) and 77.53(10), (11)(a) and (12)		
317100		C. Does the state relieve a seller of the tax otherwise applicable if the seller obtains a fully completed exemption certificate or captures the relevant data elements required under the Agreement within 90 days subsequent to the date of sale?	Yes - Law	77.52(13) and (14)(a) and 77.53(10) and (11)(a)		
317110	CRIC INTERPRETIVE OPINION 2011-3	D.1. Does the state provide the seller with 120 days subsequent to a request for substantiation by a state, if the seller has not obtained an exemption certificate as provided in C, to obtain an exemption certificate or other information establishing the transaction was not subject to tax?	Yes - Law	77.52(14)(am) and 77.53(11)(b)		
317120		D.2. Subsequent to the 90-day period provided in C, does the state relieve a seller of the tax for exemption certificates taken in good faith or other information	Yes - Law	77.52(14)(am)3. and 77.53(11)(b)3.		

		establishing the transaction was not subject to tax that are obtained by the seller as provided in D.1.?				
317130		G. Does the state post the Streamlined Exemption Certificate on its website?	Yes - Administrative practice			The SST Exemption Certificate is available on Wisconsin's website at: https://www.revenue.wi.gov/DORForms/exemptcert.pdf
317140	The answer to this question does not impact certification, but it would provide useful information to taxpayers.	2. Does the state require purchasers to update exemption certificate information or to reapply with the state to claim certain exemption?	No			Exemption certificates marked "Continuous" are good indefinitely in Wisconsin as long as the information contained on the exemption certificate is still accurate.
317150		3. Does the state relieve a seller of tax if the seller obtains a blanket exemption certificate for a purchaser with which the seller has a recurring business relationship?	Yes - Law	77.52(13) and 77.53(10)		Section Tax 11.14, Exemption Certificates, Wis. Adm. Code provides that "continuous" exemption certificates may be given.
Section 318	Uniform tax returns					
318010		A. Does the state require the filing of only one tax return for each taxing period for each seller for the state and all local jurisdictions?	Yes - Law	77.58(2), (3)(a) and (b)		
318020		B.1. Does the state require that returns be filed no sooner than the twentieth day of the month following the month in which the transaction occurred?	Yes - Law	77.58(1) and (2)		No returns are due before the 20th day of the month following the month in which the transaction occurred.
318030		B.2. Does the state provide when the due date for a return falls on a Saturday or Sunday or legal holiday, the return shall be due the next succeeding business day.	Yes	990.001		Wisconsin Tax Bulletin 59, pages 16-17 also provides this information.
318040		C.1. Does the state accept the SER approved by the governing board?	Yes - Law	77.58(3)(b)		Wisconsin has been accepting SERs since it became an Associate member on July 1, 2009 and Full member on October 1, 2009.
318050		C.2. Does the state require the submission of exemption information on part 2 of the SER, excluding Model 4 sellers without a legal requirement to register?	No			Wisconsin does not require the submission of Part 2 of the SER at this time.
318060		C.3. Does the state allow Model 1, Model 2, and Model 3 sellers to submit its sales and use tax returns in a simplified format that does not include more data fields than permitted by the governing board?	Yes - Administrative practice			The SER may be filed by any retailer registered under the SSUTA. The retailer will need to contact Wisconsin first to obtain a login and password and submit a test SER before they are allowed to submit live SERs.
318070		C.3.c. Does the state allow a model 4 seller to file an SER?	Yes - Administrative practice			The SER may be filed by any retailer registered under the SSUTA. The retailer will need to contact Wisconsin first to obtain a login and password and submit a test SER before they are allowed to submit live SERs.
318080	Effective 1-1-2013	C.3.d. Does the state allow sellers not registered under the Agreement to file an SER?	Yes - Administrative practice			The SER may be filed by any retailer registered in Wisconsin. The retailer will need to contact Wisconsin first to obtain a login and password and submit a test SER before they are allowed to submit live SERs.
318090		D. Does the state require the filing of a return from a seller who registers under the Agreement and indicates that it anticipates making no sales that would be sourced to that state?	No	77.58(2)(d)	5/27/10 - 2009 Wisconsin Act 330	
318095	Required by 1-1-2019	E. Has the state adopted webservices as the standardized transmission process that allows for receipt of uniform tax returns and other formatted information approved by the Governing Board?				
318100		F. Does the state give notice to a seller registered under the Agreement, that has no legal requirement to register in a state, who failed to file a return, a minimum 30 days notice prior to establishing a liability amount for taxes based solely on the seller's failure to timely file?	Yes - Law	77.59(9)(b)	5/27/10 - 2009 Wisconsin Act 330	As long as there is no history of late filing or non-filing their sales and use tax returns, Wisconsin will give at least 30-days notice to sellers registered under the Agreement prior to issuing an estimate.
Section 319	Uniform rules for remittance of funds					
319010		A1. Does the state require more than one remittance for each return?	No	77.58(1)		

319020		A2. If the state requires more than one remittance for each return does it do so only if: (1) seller collects more than \$30,000 in sales and use taxes in state during preceding year, (2) any additional remittance to be determined through a calculation method, and (3) the seller is not required to file additional return?	NA			
319030		C. Does the state allow payment to be made by both ACH Credit & ACH Debit?	Yes - Law and Administrative Practice	77.58(1m) and sec. Tax 1.12, Wis. Adm. Code		
319040		D. Does the state provide an alternative method for "same day" payment if electronic fund transfer fails (electronic check or Fed Wire)?	Yes - Law	77.58(1m) and 77.61(14)		Taxpayers may also contact the Department immediately upon notice that the EFT failed and their account will be flagged and any interest and penalties will not be imposed provided payment is made within the advised extended time for payment. This procedure is followed on a case-by-case basis.
319050		E 1. Does the state provide that if a due date falls on a Saturday, Sunday or a legal holiday in the state, the taxes are due on the next succeeding business day?	Yes - Law and Administrative Practice	990.001		Wisconsin Tax Bulletin 59-16
319060		E 2. Does the state provide that if a due date falls on a day the Federal Reserve Bank is closed, the taxes are due on the next day the Federal Reserve Bank is open?	Yes - Administrative Rule	sec. Tax 1.12(8)(c), Wis. Adm. Code		Revised Administrative Rule adopted effective September 1, 2012 (CR12-014)
319070		F. Does the state require that any data that accompanies a remittance to be formatted using uniform tax type and payment type codes?	Yes - Law	77.65(4)(d) and 77.58(3)(b)		
Section 320	Uniform rules for recovery of bad debts					
320010		A. Does the state allow a seller to take a deduction from taxable sales for bad debts?	Yes - Law	77.585(1)(a) and (b)		
320020		B. Does the state use the definition of bad debt found in 26 U.S.C. Sec. 166 as basis for calculating a bad debt recovery, excluding: financing charges or interest; sales or use taxes charged on purchase price; uncollectible amounts on property that remains in possession of seller until full price paid; expenses incurred in attempt to collect debt, and repossessed property?	Yes - Law	77.585(1)(a)		
320030		C1. Does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and is eligible be deducted for federal income tax purposes?	Yes - Law	77.585(1)(b)		
320040		C2. If the seller is not required to file a federal income tax return does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and would be eligible be deducted for federal income tax purposes if the seller was required to file a federal return?	Yes - Law	77.585(1)(b)		
320050		D. Does the state require that, if a deduction is taken for a bad debt and the debt is subsequently collected in whole or in part, the tax on the amount so collected must be paid and reported on the return files for the period in which the collection is made?	Yes - Law	77.585(1)(b)		
320060		E. Does the state provide that, when the amount of a bad debt exceeds taxable sales for period when written off, a refund claim may be filed within the applicable statute of limitations (measured from due date of return on which bad debt could first be claimed)?	Yes - Law	77.585(1)(d)		
320070		F. Does the state provide that if filing responsibilities are assumed by a CSP, the state allows the CSP to claim, on	Yes - Law	77.585(1)(e)		

		behalf of the seller, any bad debt allowance?				
320080		G. Does the state provide that, for purposes of reporting payment on previously claimed bad debt, any payments made are applied first proportionately to taxable price of property or service and sales tax thereon, and secondly to interest, service charges, and any other charges?	Yes - Law	77.585(1)(c)		
320090		H. Does the state permit allocation of a bad debt among states if the books and records of a the party support allocation among states?	Yes - Law	77.585(1)(f)		
Section 321	Confidentiality and privacy protections under Model 1					
321010		E. Does the state provide public notification to consumers, including exempt purchasers, of state's practices relating to collection, use and retention of personally identifiable information?	Yes - Law	77.61(5m)(e)		
321020		F. Does the state provide that when any personally identifiable information is no longer required for purposes in Section 321 subsection (D)(4), such information shall no longer be retained by state?	Yes - Law	77.61(5m)(f)		
321030		G. Does the state provide that when personally identifiable information regarding an individual is retained by or on behalf of state, the state shall provide reasonable access to information by such individual and a right to correct inaccurate information?	Yes - Law	77.61(5m)(g)		
321040		H. Does the state provide that if anyone other than a member state or person authorized by state law or the Agreement seeks to discover personally identifiable information, state makes reasonable and timely effort to notify the individual of the request?	Yes - Law	77.61(5m)(h)		
321050		I. Is the state's privacy policy subject to enforcement by state's AG or other appropriate government authority?	Yes - Law	77.61(5)		The attorney general's office is ultimately responsible for enforcement.
Section 322	Sales tax holidays					
322010		A. Does the state have sales tax holidays?	No			
322020		1. If a state has a holiday, does the state limit the holiday exemption to items that are specifically defined in Part II or Part III(B) of the Library of Definitions and apply the exemptions uniformly to state and local sales and use taxes?				
322030		2. If a state has a holiday, does the state provide notice of the holiday at least 60 days prior to first day of the calendar month in which the holiday will begin?				
322040		3. If a state has a holiday, does the state apply an entity or use based exemption to items?				
322050		3. If a state has a holiday, does the state limit a product based exemption to items purchased for personal or non-business use?				
322060		4. If a state has a holiday, does the state require a seller to obtain an exemption certificate or other certification from a purchaser for items to be exempted during a sales tax holiday?				
322070		B1. If a state's holiday includes a price threshold, does the state provide that the threshold				

		includes only items priced below threshold?				
322080		B2. If a state's holiday includes a price threshold, does the state exempt only a portion of the price of an individual item during holiday?				
322090		C. Does the state meet each of the procedural requirements for holidays?				
322100		1. Layaway sales?				
322110		2. Bundled sales?				
322120		3. Coupons and discounts?				
322130		4. Splitting of items normally sold together?				
322140		5. Rain checks?				
322150		6. Exchanges?				
322160		7. Delivery charges?				
322170		8. Order date and back orders?				
322180		9. Returns?				
322190		10. Different time zones?				
Section 323	Caps and thresholds					
323010		1. Does the state have any caps or thresholds on the application of rates or exemptions based on the value of a transaction or item other than clothing, motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes or instances where the burden of administration has been shifted from the retailer?	No			Wisconsin has a permitted exception under the SSUTA relating to mobile homes and manufactured homes under secs. 77.51(12m)(b)7. and 8. and 77.51(15b)(b)7. and 8.
323020		2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer?	Yes - Law	77.585(9)(a)		Exemption is capped based on amounts approved by the Department of Commerce. Purchaser must pay the tax and then claim the deduction on their own return so no additional burden is placed on the retailer.
323030		B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item?	Yes - Law	77.79 and 77.71(1), (2), (3) and (4)		Same caps and thresholds in place for state tax purposes also apply for county and stadium tax purposes.
323040		D.1. Does the state have cap or threshold on the value of clothing?	No			
323050		D.2. If the state has a threshold on clothing, does the state meet each of the following requirements:				
323060		a. Either provide that (1) the entire price if the item is taxable if the price is over the threshold or (2) only the portion of the price of each item over the threshold is taxable?	NA			
323070		b. The price threshold of each individual item is greater than \$110?	NA			
323080		c. If the state adopts a clothing threshold under this Section of the Agreement and a sales tax holiday on clothing under Section 322 of the Agreement, does the state provide that the clothing threshold under this Section does not apply during the sales tax holiday on clothing?	NA			
Section 324	Rounding rule					
324010		1. Does the state provide that the tax computation must be carried to the third decimal place?	Yes - Law	77.61(3m)		
324020		2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds	Yes - Law	77.61(3m)		

		up to next cent whenever third decimal place is greater than four after?				
324030		B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?	Yes - Law	77.61(3m)		
324040		B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?	Repealed 77.61(3)			Section 77.61(3) which previously required use of the bracket system, was repealed. We still have bracket cards available for those who want them and the bracket cards result in the exact same amount of tax being due as the straight mathematical computation and rounding rules required under the SSUTA.
Section 325	Customer refund procedures					
325010		C. Does the state provide that a cause of action against seller does not accrue until the purchaser has provided written notice to the seller and the seller has had 60 days to respond? Notice must contain information necessary to determine validity of request.	Yes - Law	77.59(9p)(a) and (b)		
325020		D. Does the state provide for uniform language in regard to presumption of a reasonable business practice when a seller: I) uses either a provider or a system, including a proprietary system, that is certified by the state; and ii) has remitted to state all taxes collected, less deductions, credits or collection allowances?	Yes - Law	77.59(9r)		
Section 326	Direct pay permits					
326010		Does the state provide for a direct pay authority that allows the holder of a direct pay permit to purchase otherwise taxable goods and services without payment of tax to the supplier at the time of purchase?	Yes - Law	77.52(17m)		
Section 327	Library of definitions					
327010		A. If term defined in Library appears in state's statutes, rules or regulations, has the state adopted the definition in substantially the same language as the Library definition?	Yes - Law	77.51 through 77.79		All definitions in the SSUTA that are also used in the Wisconsin Statutes have been adopted in substantially the same language. In some areas the drafter may have determined that certain words or phrases are duplicative or not needed. The intent of the adoption by Wisconsin of the definitions is to be in substantial compliance with the SSUTA.
327020		B. Can the state confirm that it does not use a Library definition that is contrary to meaning of Library definition?	Yes - Law	77.51 through 77.79		Definitions in the Library of Definitions were compared to the state definitions.
327030	SSTGB RULES 327.1, APPENDIX L (Health Care Lists) and APPENDIX N (Candy Products) and CRIC INTERPRETIVE OPINION 2006-5	C. Except as provided in Sections 316 and 332 and Library, can the state confirm that it imposes tax on all products and services included within each Part II or Part III(B) definition or exempts from tax all products or services within each definition, including all products and services listed in the rules, appendices and interpretive opinions adopted by the Governing Board?	Yes - Law	77.51 through 77.79		The intent of the adoption by Wisconsin of the definitions is to be in substantial compliance with the SSUTA.
Section 328	Taxability matrix					
328010		A1. Has the state completed the Library of Definitions portion of the taxability matrix in the downloadable format approved by Governing Board?	Completed			The Library of Definitions portion of the Taxability Matrix has been completed using the form provided by the Governing Board.
328020		A2. Has the state completed the Tax Administration Practices portion of the taxability matrix in the downloadable format approved by the Governing Board?	Completed			The Tax Administration Practices portion of the Taxability Matrix has been completed using the form provided by the Governing Board.
328030		B. Does the state provide notice of changes in the taxability matrix as required by the Governing Board?	Yes - Law	77.59(9n)		

328040		C.Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for having charged and collected incorrect tax resulting from erroneous data in the Library of Definitions section of the taxability matrix?	Yes - Law	77.59(9n)		
328060		E. If the state taxes specified digital products, has the state noted such in the Library of Definitions section of the taxability matrix?	Yes - Law	77.52(1)(d)		
328070		F. If the state has a sales tax holiday, has the state noted the exemption in the Library of Definitions section of the taxability matrix?	NA			Wisconsin had a one-time sales tax holiday from August 1 - 5, 2018.
Section 329	Effective date for rate changes					
		Does the state provide that the effective date of rate changes for services covering a period starting before or ending after the statutory effective date is as follows:				
329010		1. For a rate increase, the new rate shall apply to the first billing period starting on or after the effective date?	Yes - Law	77.61(17) and 77.77(1)(a) and (b)		
329020		2. For a rate decrease, new rate shall apply to bills rendered on or after the effective date?	Yes - Law	77.61(17) and 77.77(1)(a) and (b)		
Section 330	Bundled Transactions					
330010	SSTGB RULES 330.1 and 330.2	A. Has the state adopted and does the state utilize the core definition of "bundled transaction" to determine tax treatment?	Yes - Law	77.51(1f) and 77.52(20)		
		C. Can the state confirm that for bundled transactions that include telecommunication service, ancillary service, internet access, or audio or video programming service the following rules apply:				
330020		1.For transactions that include both taxable and nontaxable items, the price attributable to nontaxable items is exempt if the provider can identify the price by reasonable and verifiable standards from its books and records.	Yes - Law and Administrative Practice	77.52(20)(b) and s. Tax 11.985(2)(b)		This provision may be applied at the retailer's option for any bundled transaction, unless the transaction includes food, drugs, durable medical equipment, mobility-enhancing equipment, prosthetic devices or medical supplies.
330030		2. For transactions that include products subject to different tax rates, the total price may be treated as attributable to the products subject to tax at the highest tax rate unless the provider can identify by reasonable and verifiable standards the portion of the price attributable to the products subject to tax at the lower rate from its books and records that are kept in the regular course of business for other purposes, including, but not limited to, non-tax purposes?	NA			Wisconsin does not tax different products at different rates
330040	SSTGB RULE 330.3	D. If the state otherwise has not specifically imposed tax on the retail sales of computer software maintenance contracts, does the state treat software maintenance contracts as provided in this section?	Yes	77.52(2)(a)13m.		Tax is specifically imposed on service contracts, maintenance contracts, including computer software maintenance contracts on prewritten computer software, and warranties.
Section 331	Relief from certain liability for purchasers					
		A. Does the state provide relief for purchasers from liability for penalty to that state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the following circumstances:				
331010		1. A purchaser's seller or CSP relied on erroneous data provided by the state on tax rates, boundaries, taxing	Yes - Law	77.59(9n)(c)		

		jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?				
331020		2. A purchaser holding a direct pay permit relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	Yes - Law	77.59(9n)(c)		
331030		3. A purchaser relied on erroneous data provided by the state in the taxability matrix completed by the state pursuant to Section 328?	Yes - Law	77.59(9n)(c)		
331040		4. A purchaser using databases pursuant to subsections (F), (G), and (H) of Section 305 relied on erroneous data provided by the state on tax rates, boundaries, or taxing jurisdiction assignments?	Yes - Law	77.59(9n)(c)		
331050		B. (Except where prohibited by a member state's constitution) Does the state relieve a purchaser from liability for tax and interest to the state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the circumstances described in Section 331 A, provided that, with respect to reliance on the taxability matrix completed by the state pursuant to Section 328, such relief is limited to the state's erroneous classification in the taxability matrix of terms included in the Library of Definitions as "taxable" or "exempt", "included in sales price" or "excluded from sales price" or "included in the definition" or "excluded from the definition".	Yes - Law	77.59(9n)(c)		
Section 332	Specified Digital Products					
332010	SSTGB RULES 332.1 and 332.2	A. Does the state include specified digital products, digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?	No			The SSUTA definitions relating to digital products have been specifically adopted by Wisconsin.
332020		D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?	Yes - Law	77.52(1)(d)		Tax is only imposed on "retail" sales and does not include sales for resale or sales to others who are not end users.
332030		D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?	Yes - Law	77.52(1)(d)		Tax is specifically imposed on both permanent and less than permanent use.
332040		D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?	Yes - Law	77.52(1)(d)		Tax is specifically imposed and applies regardless of whether there is or is not a continued payment required.
332050		D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred electronically to a person other than the end user or on a sale with the right of less than permanent use granted by the seller or which is conditioned upon continued payment from the purchaser?	Yes			
332060		G. Is the state's tax treatment of the sale of a digital code the same as the tax treatment of specified digital product or	Yes - Law	77.51(1a)(b). 77.51(17x)		

		product delivered electronically to which the digital code relates?				
Section 333	Use of Specified Digital Products	Effective January 1, 2010				
333010		Excluding prewritten computer software, does the state include any product transferred electronically in its definition of tangible personal property?	No	77.51(20)		
Section 334	Prohibited replacement taxes					
334010	SSTGB RULE 334	Does the state have any prohibited replacement taxes?	No			
Section 335	Tax Administration Practices					
335010	No state shall be found out of compliance with the Agreement because the effect of the state's laws, rules, regulations, and policies do not follow each of the tax administration practices adopted by the Governing Board.	Did the state complete the Tax Administration Practices section of the taxability matrix by the first day of the calendar month that is at least 60 days after the date the Governing Board selects a disclosed and/or best practice and submit it to the Executive Director for posting on the Governing Board's website?	Yes			
Section 401	Seller participation					
401010	SSTGB RULE 401.1	A. Does the state participate in the Governing Board's online registration system?	Yes - Law	77.65(3) and (4)(f)		
401020		B. Does the state provide that it will not use a seller's registration with the central registration system and collection of taxes in member states in determining whether seller has nexus with state for tax at any time?	Yes - Law	77.65(4)(g) and 77.53(9m)(c)		
Section 402	Amnesty for registration					
402010	CRIC INTERPRETIVE OPINIONS 2006-8 and 2006-9	A.1. Does the state provide amnesty to a seller who registers to pay or collect and remit applicable tax in accordance with Agreement, provided the seller was not so registered in state in 12-month period preceding effective date of state's participation in the Agreement?	Yes - Law	77.67(1)		
402020		A.2. Does the state provide that their amnesty will preclude assessment for tax together with penalty and interest for sales made during the period the seller was not registered in the state, provided registration occurs within 12 months of the effective date of state's participation in the Agreement?	Yes - Law	77.67(1)		
402030		A.3. For states that join the Agreement after the seller has already registered under the Agreement, does the state provide amnesty to those sellers in accordance with A.1. and A.2. above?	NA			
402040	CRIC INTERPRETIVE OPINION 2006-2	B. Does the state provide that its amnesty is not available to a seller who has received a notice of audit from that state and the audit is not yet resolved, including any related administrative and judicial processes?	Yes - Law	77.67(1)(d)		
402050	CRIC INTERPRETIVE OPINION 2006-1	C. Does the state provide that its amnesty does not apply to taxes already paid to the state or to taxes already collected by a seller?	Yes - Law	77.67(1)		
402060	CRIC INTERPRETIVE OPINIONS 2006-6, 2006-8 and 2006-9	D. Does the state provide that its amnesty is fully effective, absent fraud or misrepresentation of material fact, as long as the seller continues registration and continues payment of taxes for period of at least 36 months? Did the state toll its statute applicable to asserting a tax liability during 36 month period?	Yes - Law	77.67(1)(e) and (f)		

402070		E. Does the state provide that its amnesty is applicable only to taxes due from a seller in its capacity as seller and not in its capacity as a buyer?	Yes - Law	77.67(2)		
Section 403	Method of remittance					
403010		Does the state provide that the seller may select one of the technology models?	Yes - Law	73.03(50)(d), 77.65(3), 77.61(16) and 77.524(1)(ag)		
403020		A. Model 1-seller selects CSP as agent to perform all functions except remit tax on its own purchases?	Yes - Law	77.65(3), 77.61(16), 77.51(1g), 77.524(2) and (3)		
403030		B. Model 2-seller selects CAS which calculates amount of tax due?	Yes - Law	77.65(3), 77.61(16), 77.524(1)(am) and (4)		
403040		C. Model 3-seller utilizes own proprietary system that has been certified as a CAS?	Yes - Law	77.65(3), 77.61(16), 77.524(5)		
Section 404	Registration by an agent					
404010		Does the state provide that the seller may be registered by an agent?	Yes - Law	73.03(50)(d) and 77.524(1)(ag)		
404020	This isn't a compliance issue but is something sellers and their agents should know.	Does the state require that the written agent appointments be submitted to the state?	Yes - Law	73.03(50)(d)		
Section 501	Provider and System Certification					
501010	SSTGB RULES 501.1, 501.2, 501.3, 501.4, 501.5, 501.6, 501.7 and 501.8	A. Does state law provide for provider and system certification to aid in the administration of sales and use tax collection?	Yes - Law	73.03(28e), 73.03(61)(b) and 77.65(3)		
Section 502	State review and approval of Certified Automated System Software and Certain Liability Relief					
502010		A. Can the state confirm that it reviews software submitted for certification as a CAS under Section 501?	Yes - Law	73.03(61)(b) and 77.65(3)		
502020		B. Does the state provide liability relief to CSP's and model 2 sellers for reliance on the certification?	Yes - Law	77.59(9n)		
502030		C. Does the state provide liability relief to CSP's in the same manner as provided to sellers under Section 317?	Yes - Law	77.52(14)(bm) and 77.59(9n)		
502040		E. Does the state allow the CSP or model 2 seller 10 days to correct classification of items found to be in error before holding the CSP or model 2 seller liable?	Yes - Law	77.59(9n)(b)		
Section 601	Monetary allowance under Model 1					
601010		A. Does the state provide a monetary allowance to a CSP in Model 1 in accordance with the terms of the contract between the governing board and the CSP?	Yes - Law	73.03(28e), 73.03(61)(h), 77.63 and 77.65(3) and (4)(L)		This is based on contracts the Governing Board entered into with the CSPs.
Section 602	Monetary allowance for Model 2 sellers					
602010	SSTGB RULES 602.1 and 602.2	Does the state provide monetary allowance to Model 2 sellers pursuant to the Governing Board's rules?	Yes - Law	73.03(28e), 73.03(61)(h), 77.63 and 77.65(3) and (4)(L)		This is based on contracts the Governing Board entered into with Model 2 sellers.
		APPENDIX C - LIBRARY OF DEFINITIONS				
		Please verify for each item that the state uses the definition provided by the Agreement. If the item is not applicable in your state, answer "N/A."				
Part I						

	Administrative definitions					
AD010	SSTB RULE 330.1	Bundled transaction	Yes - Law	77.51(1f)		
AD020	SSTGB RULE 327.4 and CRIC INTERPRETIVE OPINION 2015-2	Delivery charges	Yes - Law	77.51(2m)		
AD030	SSTGB RULE 327.6 and CRIC INTERPRETIVE OPINIONS 2006-12 and 2008-2	Direct mail	Yes - Law	77.51(3pd)		
AD040		Lease or rental	Yes - Law	77.51(7)		
AD050		Purchase price	Yes - Law	77.51(12m)	Effective 9/1/14 - 2015 Wis. Act 361	Wisconsin amended the definition to adopt an exclusion for the federal excise tax imposed on the first retail sale of heavy trucks and trailers imposed under s. 4051 of the Internal Revenue Code.
AD060		Retail sale or Sale at retail	Yes - Law	77.51(13rm)		
AD070	SSTGB RULES 327.4, 327.7 and 327.9 and AMENDED DEFINITION ON SEPTEMBER 16, 2015 RELATING TO THE EXCLUSION FOR CERTAIN FEDERAL EXCISE TAXES AND FEES	Sales price	Yes - Law	77.51(15b)	Effective 9/1/14 - 2015 Wis. Act 361	Wisconsin amended the definition to adopt an exclusion for the federal excise tax imposed on the first retail sale of heavy trucks and trailers imposed under s. 4051 of the Internal Revenue Code.
AD080		Telecommunications nonrecurring charges	NA			
AD090	CRIC INTERPRETIVE OPINION 2009-1	Tangible personal property	Yes - Law	77.51(20)		
Part II	Product definitions	CLOTHING				
PD010		Clothing	NA			The definition was adopted for the one-time sales tax holiday from August 1 - 5, 2018. The exemption, and any definitions provided in the exemption, do not apply in 2019 or any year thereafter.
PD020		Clothing accessories or equipment	NA			The definition was adopted for the one-time sales tax holiday from August 1 - 5, 2018. The exemption, and any definitions provided in the exemption, do not apply in 2019 or any year thereafter.
PD022		Diapers	NA			
PD030		Essential clothing	NA			
PD040	CRIC INTERPRETIVE OPINION 2006-5	Fur clothing	NA			
PD050		Protective equipment	NA			The definition was adopted for the one-time sales tax holiday from August 1 - 5, 2018. The exemption, and any definitions provided in the exemption, do not apply in 2019 or any year thereafter.
PD060		Sport or recreational equipment	NA			The definition was adopted for the one-time sales tax holiday from August 1 - 5, 2018. The exemption, and any definitions provided in the exemption, do not apply in 2019 or any year thereafter.
		COMPUTER RELATED				
PD070		Computer	Yes - Law	77.51(1n)		
PD080	CRIC INTERPRETIVE OPINION 2009-1	Computer software	Yes - Law	77.51(1p)		
PD090		Delivered electronically	Yes - Law	77.51(2k)		
PD100		Electronic	Yes - Law	77.51(3po)		
PD110		Load and leave	Yes - Law	77.51(7g)		
PD120	SSTGB RULES 309.2 and 309.5 and CRIC INTERPRETIVE OPINION 2009-1	Prewritten computer software	Yes - Law	77.51(10r)		
PD130	SSTGB RULES 309.4 and 327.5	Computer software maintenance contract	Yes - Law	77.51(1pd)		
PD140		Mandatory computer software maintenance contract	NA			
PD150		Optional computer software maintenance contract	NA			
	SSTB RULE 332.1	DIGITAL PRODUCTS				
PD160		Specified digital products	Yes - Law	77.51(17x)		
PD170		Digital audio-visual works	Yes - Law	77.51(3p)		

PD180		Digital audio works	Yes - Law	77.51(3pa)		
PD190		Digital books	Yes - Law	77.51(3pb)		
		FOOD AND FOOD PRODUCTS				
PD200		Alcoholic beverages	Yes - Law	77.51(1b)		
PD210		Bottled water	NA			
PD220	SSTGB RULE 327.8 and APPENDIX N and CRIC INTERPRETIVE OPINIONS 2007-3, 2009-4, 2009-5 and 2013-2	Candy	Yes - Law	77.51(1fm)		
PD230		Dietary supplement	Yes - Law	77.51(3n)		
PD240	CRIC INTERPRETIVE OPINIONS 2010-3 and 2011-1	Food and food ingredients	Yes - Law	77.51(3t)		
PD250		Food sold through vending machines	NA			
PD260	CRIC INTERPRETIVE OPINIONS 2006-4, 2006-11 AND 2013-3	Prepared food	Yes - Law	77.51(10m)		Wisconsin amended the definition to include "bowls" as eating utensils for consistency under section 77.51 (10m)(a)3.(intro) and b. effective 7/2/13.
PD270	CRIC INTERPRETATIVE OPINIONS 2009-2 and 2013-1	Soft drinks	Yes - Law	77.51(17w)		
PD280		Tobacco	Yes - Law	77.51(21p)		
		HEALTH-CARE				
PD290	CRIC INTERPRETIVE OPINION 2007-1	Drug	Yes - Law	77.51(3pj)		
PD300	CRIC INTERPRETIVE OPINION 2015-1	Durable medical equipment (effective 1/1/08)	Yes - Law	77.51(3pm)		
PD305		Feminine Hygiene Products (adopted 5/11/17)	NA			
PD310		Grooming and hygiene products	NA			
PD320		Mobility enhancing equipment	Yes - Law	77.51(7m)		
PD330		Over-the-counter-drug	NA			
PD340		Prescription	Yes - Law	77.51(10n)		
PD350	CRIC INTERPRETIVE OPINION 2015-1	Prosthetic device	Yes - Law	77.51(11m)	7/2/13 - 2013 Wis. Act 20	Wisconsin amended the definition to correct the difference between the definition contained in the Wisconsin statutes and in the SSUTA.
	SSTGB RULE 327.2	TELECOMMUNICATIONS				
		The following are Tax Base/Exemption terms:				
PD360		Ancillary services	Yes - Law	77.51(1ba)		
PD370		Conference bridging service	Yes - Law	77.51(1r)		
PD380		Detailed telecommunications billing service	Yes - Law	77.51(3c)		
PD390		Directory assistance	Yes - Law	77.51(3pe)		
PD400		Vertical service	Yes - Law	77.51(25)		
PD410		Voice mail service	Yes - Law	77.51(26)		
PD420		Telecommunications service	Yes - Law	77.51(21n)		
PD430		800 service	Yes - Law	77.51(3pn)		
PD440		900 service	Yes - Law	77.51(8m)		
PD450		Fixed wireless service	Yes - Law	77.51(3rn)		
PD460		Mobile wireless service	Yes - Law	77.51(7k)		
PD470	CRIC INTERPRETIVE OPINION 2010-2	Paging service	Yes - Law	77.51(9s)		
PD480	SSTGB RULE 327.2(l)	Prepaid calling service	Yes - Law	77.51(10d)		
PD490	SSTGB INTERPRETIVE OPINION 2015-3	Prepaid wireless calling service	Yes - Law	77.51(10f)	7/2/13 - 2013 Wis. Act 20	Wisconsin followed the definition as originally drafted in the SSUTA. Due to the discovery of a typographical error in the SSUTA in May 2011, the definition was changed in the SSUTA at that time. Wisconsin passed legislative to make the necessary correction.
PD500		Private communications service	Yes - Law	77.51(10s)		

PD510		Value-added non-voice data service	Yes - Law	77.51(24)		
		The following are Modifiers of Sales Tax Base/Exemption Terms:				
PD520		Coin-operated telephone service	NA			
PD530		International	Yes - Law	77.51(5d)		
PD540		Interstate	Yes - Law	77.51(5n)		
PD550		Intrastate	Yes - Law	77.51(5r)		
PD560		Pay telephone service	NA			
PD570		Residential telecommunications service	NA			
Part III	Sales Tax Holiday Definitions					
HD010		Disaster Preparedness Supply	NA			
HD020		Disaster Preparedness General Supply	NA			
HD030		Disaster Preparedness Safety Supply	NA			
HD040		Disaster Preparedness Food-Related Supply	NA			
HD050		Disaster Preparedness Fastening Supply	NA			
HD060		Eligible property	NA			The definition was adopted for the one-time sales tax holiday from August 1 - 5, 2018. The exemption, and any definitions provided in the exemption, do not apply in 2019 or any year thereafter.
HD070		Energy Star qualified product	NA			
HD080		Layaway sale	NA			The definition was adopted for the one-time sales tax holiday from August 1 - 5, 2018. The exemption, and any definitions provided in the exemption, do not apply in 2019 or any year thereafter.
HD090		Rain check	NA			The definition was adopted for the one-time sales tax holiday from August 1 - 5, 2018. The exemption, and any definitions provided in the exemption, do not apply in 2019 or any year thereafter.
HD100	CRIC INTERPRETIVE OPINION 2011-2	School supply	NA			The definition was adopted for the one-time sales tax holiday from August 1 - 5, 2018. The exemption, and any definitions provided in the exemption, do not apply in 2019 or any year thereafter.
HD110		School art supply	NA			The definition was adopted for the one-time sales tax holiday from August 1 - 5, 2018. The exemption, and any definitions provided in the exemption, do not apply in 2019 or any year thereafter.
HD120		School instructional material	NA			The definition was adopted for the one-time sales tax holiday from August 1 - 5, 2018. The exemption, and any definitions provided in the exemption, do not apply in 2019 or any year thereafter.
HD130		School computer supply	NA			The definition was adopted for the one-time sales tax holiday from August 1 - 5, 2018. The exemption, and any definitions provided in the exemption, do not apply in 2019 or any year thereafter.
HD140		WaterSense products	NA			

Wisconsin State Taxability Matrix

version 2019.0

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Completed by: David Steines

E-mail Address: david.steines@wisconsin.gov

Phone number: 608-480-1307

Changes were made to the following areas of this document (indicated by a "✓"):

- Taxability Treatment
 Definition Treatment
 Statute/Rule Cite Reference
 Comments
 Date Revised

Reference Number of changed items (may include a brief description of the change):

Section 1B – changed answer to "No"

Section 20060, 20150, 20160, 20170, 20180, 20190, 20080, 20090, 20105 – removed tax treatment as Wisconsin no longer has a sales tax holiday

Section 20070, 20100, 20130, 20110 - removed amount of threshold, tax treatment, statute references, and comments as Wisconsin no longer has a sales tax holiday

Section 20010, 20011, 20012, 20015, 20050 – Removed comments related to Wisconsin's sales tax holiday

Section 30100 – Removed comment related to Wisconsin's sales tax holiday

Each item listed in Section 1. Library of Definitions under A (Administrative Definitions), B (Sales Tax Holidays) and C (Product Definitions) of this matrix is defined in the Library of Definitions in the [Streamlined Sales and Use Tax Agreement \(SSUTA\)](#) as amended through December 14, 2018. Refer to Appendix C of the SSUTA for each definition.

Section A of this matrix indicates if the state has adopted the definition provided in the SSUTA and if the item is included in or excluded from the sales price.

Sections B and C of this matrix indicate if the state has adopted the definition provided in the SSUTA and whether the item is taxable or exempt.

Exceptions to the definitions or further explanation of the tax application is provided in the comments column.

Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in Section 1.

Section 2. "Tax Administration Practices" indicates which administrative practices the state follows and provides an explanation of the state's practice if it does not follow a listed practice.

To the extent possible under each state's laws, sellers and CSPs are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to the tax administration practices contained in Section 2.

To the extent possible under each state's laws, sellers and CSPs are also relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax until the first day of the calendar month that is at least 30 days after notice of a change to Section 1 or 2 of the state's taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

Section 1. Library of Definitions		Treatment		Reference	
A. Administrative Definitions		Treatment		Reference	
Reference Number	Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the invoice, bill of sale or similar document given to the purchaser.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite	Comment
10010		X			

	Charges by the seller for any services necessary to complete the sale other than delivery and installation			77.51(15b)(a)3., 77.51(12m)(a)3.	
10070	Telecommunication nonrecurring charges	X		N/A	
10040	Installation charges	X		77.51(15b)(a)5., 77.51(12m)(a)5.	
10060	Value of trade-in		X	77.51(15b)(b)5., 77.51(12m)(b)5.	
Reference Number	Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the invoice, bill of sale or similar document given to the purchaser. For responses below assume the charges are separately stated on the document given to the purchaser.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite	Comment
11000	Handling, crating, packing, preparation for mailing or delivery, and similar charges	X		77.51(15b)(a)4., 77.51(12m)(a)4.	
11010	Transportation, shipping, postage, and similar charges	X		77.51(15b)(a)4., 77.51(12m)(a)4.	
Reference Number	Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the invoice, bill of sale or similar document given to the purchaser. For responses below assume the charges are separately stated on the document given to the purchaser.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite	Comment
11020	Handling, crating, packing, preparation for mailing or delivery, and similar charges		X	77.51(15b)(b)4., 77.51(12m)(b)4.	
11021	Transportation, shipping, and similar charges		X	77.51(15b)(b)4., 77.51(12m)(b)4.	
11022	Postage		X	77.51(15b)(b)4., 77.51(12m)(b)4.	
Reference Number	State and Local Taxes - A state may exclude from the sales price any or all state and local taxes on a retail sale that are imposed on the seller, if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. Sales and use taxes are not included in the sales price. If applicable list all state and local taxes, other than sales and use taxes imposed on the seller that your state excludes from sales price under this provision.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite	Comment
11110	Local exposition taxes (room, food and beverage, and rental car)		X	77.51(15b)(a)2., 77.51(15b)(b)3., 77.51(15b)(b)3m., 77.51(12m)(a)2., 77.51(12m)(b)3., 77.51(12m)(b)3m.	
11110	State USF fee		X	77.51(15b)(a)2., 77.51(15b)(b)3., 77.51(15b)(b)3m., 77.51(12m)(a)2., 77.51(12m)(b)3., 77.51(12m)(b)3m.	
11110	Wireless 911 charge		X	77.51(15b)(a)2., 77.51(15b)(b)3., 77.51(15b)(b)3m., 77.51(12m)(a)2.,	

				77.51(12m)(b)3., 77.51(12m)(b)3m.		
11110	Low-income assistance fees		X	77.51(15b)(a)2., 77.51(15b)(b)3., 77.51(15b)(b)3m., 77.51(12m)(a)2., 77.51(12m)(b)3., 77.51(12m)(b)3m.		
11110	Police and fire protection fee		X	77.51(15b)(a)2., 77.51(15b)(b)3., 77.51(15b)(b)3m., 77.51(12m)(a)2., 77.51(12m)(b)3., 77.51(12m)(b)3m.		
11110	State rental vehicle fee		X	77.51(15b)(a)2., 77.51(15b)(b)3., 77.51(15b)(b)3m., 77.51(12m)(a)2., 77.51(12m)(b)3., 77.51(12m)(b)3m.		
11110	Municipal room taxes		X	77.51(15b)(a)2., 77.51(15b)(b)3., 77.51(15b)(b)3m., 77.51(12m)(a)2., 77.51(12m)(b)3., 77.51(12m)(b)3m.		
11110	Premier resort area taxes		X	77.51(15b)(a)2., 77.51(15b)(b)3., 77.51(15b)(b)3m., 77.51(12m)(a)2., 77.51(12m)(b)3., 77.51(12m)(b)3m.		
Reference Number	Tribal Taxes - A state may exclude from the sales price tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. If applicable list all tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite	Comment	
11120	N/A				Wisconsin does not have these tribal taxes.	
Reference Number	Federal Excise Taxes – A state may exclude federal excise taxes or fees that are not directly imposed on a consumer if the state lists those taxes and a reference to the specific law on the state’s taxability matrix. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. List all federal excise taxes or fees that are not directly imposed on the consumer that your states excludes from the sales price under this provision.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite	Comment	
11130	Excise tax imposed on the first retail sale of heavy trucks and trailers imposed under s. 4051 of the Internal Revenue Code		X	77.51(12m)(a)2., 77.51(12m)(b)3s., 77.51(15b)(a)2., 77.51(15b)(b)3s.	2015 Wisconsin Act 361	
B. Sales Tax Holidays		Yes	No			
Sales Tax Holidays: Does your state have a sales tax holiday?			X			
Reference Number	If yes, indicate the tax treatment during your state sales tax holiday for the following products.	Amount of Threshold	Taxable	Exempt	Statute/Rule Cite	Comment
20060		\$0				

	All Energy star qualified products. If only specific energy star qualified products or energy star qualified classifications, list those below.					
20060		\$0				
20150	All Disaster Preparedness Supply	\$0				
20160	Specific Disaster preparedness general supply	\$0				
20170	Specific Disaster preparedness safety supply	\$0				
20180	Specific Disaster preparedness food-related supply	\$0				
20190	Specific Disaster preparedness fastening supply	\$0				
20070	School supply	\$0				
20080	School art supply	\$0				
20090	School instructional material.	\$0				
20100	School computer supply	\$0				
20105	All WaterSense products. If only specific WaterSense products or specified WaterSense classifications on the WaterSense listing, list those below.	\$0				
20105		\$0				
Reference Number	Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	Amount of Threshold	Taxable	Exempt	Statute/Rule Cite	Comment
20120		\$0				
20130	Clothing	\$0				
20110	Computers	\$0				
C. Product Definitions			Treatment		Reference	
Reference Number	Clothing and related products		Taxable	Exempt	Statute/Rule Cite	Comment
20010	Clothing		X		77.52(1)(a)	
20011	Diapers - Childrens		X		77.52(1)(a)	
20012	Diapers - Adults		X		77.52(1)(a)	
20015	Essential clothing priced below a state specific threshold		X		77.52(1)(a)	

20050	Fur clothing	X		77.52(1)(a)	
20020	Clothing accessories or equipment	X		77.52(1)(a)	
20030	Protective equipment	X		77.52(1)(a)	
20040	Sport or recreational equipment	X		77.52(1)(a)	
Reference Number	Computer related products	Taxable	Exempt	Statute/Rule Cite	Comment
30100	Computer	X		77.51(1n), 77.52(1)(a)	
30040	Prewritten computer software	X		77.51(1p), 77.51(10r), 77.51(20), 77.52(1)(a)	
30050	Prewritten computer software delivered electronically	X		77.51(1p), 77.51(10r), 77.51(20), 77.52(1)(a)	
30060	Prewritten computer software delivered via load and leave	X		77.51(1p), 77.51(10r), 77.51(20), 77.52(1)(a)	
30015	Non-prewritten (custom) computer software		X		Custom software is not tangible personal property and is not taxable in Wisconsin.
30025	Non-prewritten (custom) computer software delivered electronically		X		Custom software is not tangible personal property and is not taxable in Wisconsin.
30035	Non-prewritten (custom) computer software delivered via load and leave		X		Custom software is not tangible personal property and is not taxable in Wisconsin.
Reference Number	Mandatory computer software maintenance contracts	Taxable	Exempt	Statute/Rule Cite	Comment
30200	Mandatory computer software maintenance contracts with respect to prewritten computer software	X		77.52(2)(a)13m.	
30210	Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically.	X		77.52(2)(a)13m.	
30220	Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave	X		77.52(2)(a)13m.	
30230	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software		X	77.52(2)(a)13m.	Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.
30240	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered electronically		X	77.52(2)(a)13m.	Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.
30250	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave		X	77.52(2)(a)13m.	Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.
Reference Number	Optional computer software maintenance contracts	Taxable	Exempt	Statute/Rule Cite	Comment
30300	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software	X		77.52(2)(a)13m.	
30310		X		77.52(2)(a)13m.	

	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered electronically with respect to the software				
30320	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered via load and leave with respect to the software	X		77.52(2)(a)13m.	
30330	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software		X	77.52(2)(a)13m.	Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.
30340	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered electronically with respect to the software		X	77.52(2)(a)13m	Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.
30350	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software		X	77.52(2)(a)13m	Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.
30360	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide support services to the software		X	77.52(2)(a)13m	Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.
30370	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades and support services to the software		X	77.52(2)(a)13m	Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.
30380	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades delivered electronically and support services to the software		X	77.52(2)(a)13m	Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.
30390	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide updates or upgrades delivered via load and leave and support services to the software		X	77.52(2)(a)13m	Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.
Reference Number	Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.	Taxable	Exempt	Statute/Rule Cite	Comment
30400	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates or upgrades and support services to the software	100%	0%	77.51(1f), 77.52(2)(a)13m., 77.52(20)	Assumes bundled transaction. Bundling statutes apply and books and records can be used to separate taxable and nontaxable services.
30410	Optional computer software maintenance contracts with respect to	100%	0%		Assumes bundled transaction. Bundling

	prewritten computer software that provide updates and upgrades delivered electronically and support services to the software			77.51(1f), 77.52(2)(a)13m., 77.52(20)	statutes apply and books and records can be used to separate taxable and nontaxable services.
30420	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered via load and leave and support services to the software	100%	0%	77.51(1f), 77.52(2)(a)13m., 77.52(20)	Assumes bundled transaction. Bundling statutes apply and books and records can be used to separate taxable and nontaxable services.
30430	Optional computer software maintenance contracts with respect to prewritten computer software that only provide support services to the software	100%	0%	77.51(1f), 77.52(2)(a)13m., 77.52(20)	Assumes bundled transaction. Bundling statutes apply and books and records can be used to separate taxable and nontaxable services.
Reference Number	Digital products(excludes telecommunications services, ancillary services and computer software)	Yes	No	Statute/Rule Cite	Comment
31000	A state imposing tax on products "transferred electronically" is not required to adopt definitions for specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?	X		*77.51(1a), *77.52(1)(d) **77.52(2)(a)5.a., 5m., 7., 10., 12., 13m., and 20.	*Additional digital goods are taxable in Wisconsin. **Taxable services which are "transferred electronically" are also taxable in Wisconsin.
Reference Number	For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:	Yes	No	Statute/Rule Cite	Comment
31065	Digital audio visual works sold to users other than the end user.		X	77.51(14)	If not sold to the end user, then resale would apply.
31050	Digital audio visual works sold with rights of use less than permanent use...	X		77.51(3p), 77.52(1)(d)	
31060	Digital audio visual works sold with rights of use conditioned on continued payment.	X		77.51(3p), 77.52(1)(d)	
31095	Digital audio works sold to users other than the end user.		X	77.51(14)	If not sold to the end user, then resale would apply.
31080	Digital audio works sold with rights of use less than permanent.	X		77.51(3pa), 77.52(1)(d)	
31090	Digital audio works sold with rights of use conditioned on continued payments.	X		77.51(3pa), 77.52(1)(d)	
31125	Digital books sold to users other than the end user.		X	77.51(14)	If not sold to the end user, then resale would apply.
31110	Digital books sold with rights of use less than permanent.	X		77.51(3pb), 77.52(1)(d)	
31120	Digital books sold with rights of use conditioned on continued payments.	X		77.51(3pb), 77.52(1)(d)	
31121	Does your state treat subscriptions to products "transferred electronically" differently than a non-subscription purchase of such product?			*77.54(50), **77.54(15)	*Subscriptions are treated the same as the tangible form of the underlying property is treated. Example: **Certain sales of periodicals sold by subscription are exempt. Those same products sold by subscription and transferred electronically to the customer would also be exempt since the sale of the periodical by subscription in a tangible form is exempt.

Reference Number	Digital products(excludes telecommunications services, ancillary services and computer software)	Taxable	Exempt	Statute/Rule Cite	Comment
31040	Digital audio visual works sold to an end user with rights for permanent use	X		77.51(3p), 77.52(1)(d)	
31070	Digital audio works sold to an end user with rights for permanent use	X		77.51(3pa), 77.52(1)(d)	
31100	Digital books sold to an end user with rights for permanent use	X		77.51(3pb), 77.52(1)(d)	
Reference Number	Section 332.H. provides that states may have product based exemptions for specific items within specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products. Example: digital textbooks	Taxable	Exempt	Statute/Rule Cite	Comment
32000	N/A				
Reference Number	Food and food products	Taxable	Exempt	Statute/Rule Cite	Comment
40010	Candy	X		77.51(1fm), 77.54(20n), 77.54(20r)	
40020	Dietary Supplements	X		77.51(3n), 77.54(20n), 77.54(20r)	
40030	Food and food ingredients excluding alcoholic beverages and tobacco		X	77.51(3t), *77.54(20n)(a), 77.54 (20n)(b), 77.54(20n)(c)	*Exempts all food and food ingredients except candy, dietary supplements, soft drinks, and prepared foods.
40040	Food sold through vending machines				Taxability based on specific food product being sold. Example: Candy would be taxable, but unsweetened bottled water would not be taxable.
40050	Soft Drinks	X		77.51(17w), 77.54(20n), 77.54(20r)	
40060	Bottled Water		X	77.54(20n)	Also assumes not a soft drink.
41000	Prepared Food	X		77.51(10m), 77.54(20n), 77.54(20r)	
Reference Number	Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)	Included in Prepared Food	Excluded From Prepared Food	Statute/Rule Cite	Comment
41010	Prepared food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)		X	77.51(10m)(b)1.	Taxable if sold heated.
41020	Prepared food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item		X	77.51(10m)(b)2.	
41025	Meat or seafood products that meet the definition of prepared food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item		X	77.51(10m)(b)2.	
41030	Bakery items that meet the definition of prepared food sold without eating		X	77.51(10m)(b)3.	Taxable if sold heated.

	utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas				
41040	Prepared food sold without eating utensils provided by the seller that ordinarily requires cooking (as opposed to just reheating) by the consumer prior to consumption	X		77.51(10m)(a)4.	
	Health-care products (indicate how the options are treated in your state)				
Reference Number	Drugs for human use	Taxable	Exempt	Statute/Rule Cite	Comment
51010	Drugs, other than over-the-counter drugs, for human use without a prescription	X		77.51(3pj), 77.52(1)(a), *77.54(14)(b), (c), (d), (e), (em) and (f)	*An exemption is provided based on who furnishes or purchases the drug.
51020	Drugs, other than over-the-counter drugs, for human use with a prescription		X	77.51(3pj), 77.54(14)	
51050	Insulin for human use without a prescription	X		77.51(3pj), 77.52(1)(a), *77.54(14m)	*Provides that insulin furnished by a registered pharmacist to a person for treatment of diabetes as directed by a physician shall be deemed dispensed on prescription.
51060	Insulin for human use with a prescription		X	77.51(3pj), 77.54(14) and (14m)	
51090	Medical oxygen for human use without a prescription	X		77.51(3pj), 77.52(1)(a)	
51100	Medical oxygen for human use with a prescription		X	77.51(3pj), 77.54(14)	
51130	Over-the-counter drugs for human use without a prescription	X		77.51(3pj), 77.52(1)(a), *77.54(14)(b), (c), (d), (e), (em) and (f)	*An exemption is provided based on who furnishes or purchases the drug.
51140	Over-the-counter drugs for human use with a prescription		X	77.51(3pj), 77.54(14)	
51170	Grooming and hygiene products for human use that don't meet the definition of "drug"	X		77.52(1)(a)	
51171	Grooming and hygiene products for human use that meet the definition of "drug" without a prescription	X		77.51(3pj), 77.52(1)(a), *77.54(14)(b), (c), (d), (e), (em) and (f)	*An exemption is provided based on who furnishes or purchases the drug.
51172	Grooming and hygiene products for human use that meet the definition of "drug" with a prescription		X	77.51(3pj), 77.54(14)	
51175	Feminine hygiene products	X		77.52(1)(a)	
51190	Over-the-counter drugs for human use to hospitals		X	*77.54(14)(d) and (e), 77.51(3pj)	*Assumes used in providing medical service and meets exemption criteria.
51195	Over-the-counter drugs for human use to other medical facilities		X	*77.54(14)(b), (c), (d), (e) or (em), 77.51(3pj)	*Assumes used in providing medical service and meets exemption criteria.
51200	Prescription drugs for human use to hospitals		X	*77.54(14)(d), 77.51(3pj)	*Assumes used in providing medical service and meets exemption criteria.
51205	Prescription drugs for human use to other medical facilities		X	*77.54(14)(b), (c), (d), or (em), 77.51(3pj)	*Assumes used in providing medical service and meets exemption criteria.
51240	Free samples of drugs for human use	X		77.52(1)(a), 77.51(3pj)	
51250	Free samples of prescription drugs for human use		X	*77.54(14)(f), 77.51(3pj)	*Assumes provided to qualifying person.
Reference Number	Drugs for animal use	Taxable	Exempt	Statute/Rule Cite	Comment

51030	Drugs, other than over-the-counter drugs, for animal use without a prescription	X		77.51(3pj), 77.51(13)(o), 77.52(1)(a), *77.54(33)	Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. *Use based exemption for farm livestock drugs.
51040	Drugs, other than over-the-counter drugs, for animal use with a prescription	X		77.51(3pj), 77.51(13)(o), 77.52(1)(a), *77.54(33)	Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. *Use based exemption for farm livestock drugs.
51070	Insulin for animal use without a prescription	X		77.51(3pj), 77.51(13)(o), 77.52(1)(a), *77.54(33)	Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. *Use based exemption for farm livestock drugs.
51080	Insulin for animal use with a prescription	X		77.51(3pj), 77.51(13)(o), 77.52(1)(a), *77.54(33)	Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. *Use based exemption for farm livestock drugs.
51110	Medical oxygen for animal use without a prescription	X		77.51(3pj), 77.51(13)(o), 77.52(1)(a), *77.54(33)	Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. *Use based exemption for farm livestock drugs.
51120	Medical oxygen for animal use with a prescription	X		77.51(3pj), 77.51(13)(o), 77.52(1)(a), *77.54(33)	Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. *Use based exemption for farm livestock drugs.
51150	Over-the-counter drugs for animal use without a prescription	X		77.51(3pj), 77.51(13)(o), 77.52(1)(a), *77.54(33)	Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. *Use based exemption for farm livestock drugs.
51160	Over-the-counter drugs for animal use with a prescription	X		77.51(3pj), 77.51(13)(o), 77.52(1)(a), *77.54(33)	Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. *Use based exemption for farm livestock drugs.
51180	Grooming and hygiene products for animal use	X		77.52(1)(a)	Assumes not drugs.
51210	Over-the-counter drugs for animal use to veterinary hospitals and other animal medical facilities	X		77.51(3pj), 77.51(13)(o), 77.52(1)(a), *77.54(33)	Sales of drugs to veterinarians are subject to tax but sales of drugs by

					veterinarians to customers are not subject to tax. *Use based exemption for farm livestock drugs.
51220	Prescription drugs for animal use to veterinary hospitals and other animal medical facilities	X		77.51(3pj), 77.51(13)(o), 77.52(1)(a), *77.54(33)	Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. *Use based exemption for farm livestock drugs.
51260	Free samples of drugs for animal use	X		77.52(1)(a), *77.54(33)	*Use based exemption for farm livestock drugs.
51270	Free samples of prescription drugs for animal use	X		77.52(1)(a), *77.54(33)	*Use based exemption for farm livestock drugs.
Reference Number	Durable medical equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite	Comment
52010	Durable medical equipment, not for home use, without a prescription	X		77.51(3pm), 77.54(22b)	
52020	Durable medical equipment, not for home use, with a prescription	X		77.51(3pm), 77.54(22b)	
52030	Durable medical equipment, not for home use, with a prescription paid for by Medicare		X	77.51(3pm), Section Tax 11.45(6), Wis. Adm. Code, 77.54(1)	
52040	Durable medical equipment, not for home use, with a prescription reimbursed by Medicare	X		77.51(3pm), 77.54(22b)	
52050	Durable medical equipment, not for home use, with a prescription paid for by Medicaid		X	77.51(3pm), Section Tax 11.45(6), Wis. Adm. Code, 77.54(1)	
52060	Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid	X		77.51(3pm), 77.54(22b)	
52070	Durable medical equipment for home use without a prescription		X	77.51(3pm), 77.54(22b)	
52080	Durable medical equipment for home use with a prescription		X	77.51(3pm), 77.54(22b)	
52090	Durable medical equipment for home use with a prescription paid for by Medicare		X	77.51(3pm), 77.54(22b)	
52100	Durable medical equipment for home use with a prescription reimbursed by Medicare		X	77.51(3pm), 77.54(22b)	
52110	Durable medical equipment for home use with a prescription paid for by Medicaid		X	77.51(3pm), 77.54(22b)	
52120	Durable medical equipment for home use with a prescription reimbursed by Medicaid		X	77.51(3pm), 77.54(22b)	
52130	Oxygen delivery equipment, not for home use, without a prescription	X		77.51(3pm), 77.54(22b)	
52140	Oxygen delivery equipment, not for home use, with a prescription	X		77.51(3pm), 77.54(22b)	
52150	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare		X	77.51(3pm), Section Tax 11.45(6), Wis. Adm. Code, 77.54(1)	
52160	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare	X		77.51(3pm), 77.54(22b)	
52170	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid		X	77.51(3pm), Section Tax 11.45(6), Wis. Adm. Code, 77.54(1)	

52180	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid	X		77.51(3pm), 77.54(22b)	
52190	Oxygen delivery equipment for home use without a prescription		X	77.51(3pm), 77.54(22b)	
52200	Oxygen delivery equipment for home use with a prescription		X	77.51(3pm), 77.54(22b)	
52210	Oxygen delivery equipment for home use with a prescription paid for by Medicare		X	77.51(3pm), 77.54(22b)	
52220	Oxygen delivery equipment for home use with a prescription reimbursed by Medicare		X	77.51(3pm), 77.54(22b)	
52230	Oxygen delivery equipment for home use with a prescription paid for by Medicaid		X	77.51(3pm), 77.54(22b)	
52240	Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid		X	77.51(3pm), 77.54(22b)	
52250	Kidney dialysis equipment, not for home use, without a prescription	X		77.51(3pm), 77.54(22b)	
52260	Kidney dialysis equipment, not for home use, with a prescription	X		77.51(3pm), 77.54(22b)	
52270	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare		X	77.51(3pm), Section Tax 11.45(6), Wis. Adm. Code, 77.54(1)	
52280	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare	X		77.51(3pm), 77.54(22b)	
52290	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid		X	77.51(3pm), Section Tax 11.45(6), Wis. Adm. Code, 77.54(1)	
52300	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid	X		77.51(3pm), 77.54(22b)	
52310	Kidney dialysis equipment for home use without a prescription		X	77.51(3pm), 77.54(22b)	
52320	Kidney dialysis equipment for home use with a prescription		X	77.51(3pm), 77.54(22b)	
52330	Kidney dialysis equipment for home use with a prescription paid for by Medicare		X	77.51(3pm), 77.54(22b)	
52340	Kidney dialysis equipment for home use with a prescription reimbursed by Medicare		X	77.51(3pm), 77.54(22b)	
52350	Kidney dialysis equipment for home use with a prescription paid for by Medicaid		X	77.51(3pm), 77.54(22b)	
52360	Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid		X	77.51(3pm), 77.54(22b)	
52370	Enteral feeding systems, not for home use, without a prescription	X		77.51(3pm), 77.54(22b)	
52380	Enteral feeding systems, not for home use, with a prescription	X		77.51(3pm), 77.54(22b)	
52390	Enteral feeding systems, not for home use, with a prescription paid for by Medicare		X	77.51(3pm), Section Tax 11.45(6), Wis. Adm. Code, 77.54(1)	
52400	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare	X		77.51(3pm), 77.54(22b)	
52410	Enteral feeding systems, not for home use, with a prescription paid for by Medicaid		X	77.51(3pm), Section Tax 11.45(6), Wis. Adm. Code, 77.54(1)	
52420	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid	X		77.51(3pm), 77.54(22b)	

52430	Enteral feeding systems for home use without a prescription		X	77.51(3pm), 77.54(22b)	
52440	Enteral feeding systems for home use with a prescription		X	77.51(3pm), 77.54(22b)	
52450	Enteral feeding systems for home use with a prescription paid for by Medicare		X	77.51(3pm), 77.54(22b)	
52460	Enteral feeding systems for home use with a prescription reimbursed by Medicare		X	77.51(3pm), 77.54(22b)	
52470	Enteral feeding systems for home use with a prescription paid for by Medicaid		X	77.51(3pm), 77.54(22b)	
52480	Enteral feeding systems for home use with a prescription reimbursed by Medicaid		X	77.51(3pm), 77.54(22b)	
52490	Repair and replacement parts for durable medical equipment which are for single patient use	X		77.51(3pm), 77.54(22b)	Exempt if purchased by user of equipment and if the equipment was exempt when purchased by that user.
Reference Number	Mobility enhancing equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite	Comment
53010	Mobility enhancing equipment without a prescription		X	77.51(7m), 77.54(22b)	
53020	Mobility enhancing equipment with a prescription		X	77.51(7m), 77.54(22b)	
53030	Mobility enhancing equipment with a prescription paid for by Medicare		X	77.51(7m), 77.54(22b)	
53040	Mobility enhancing equipment with a prescription reimbursed by Medicare		X	77.51(7m), 77.54(22b)	
53050	Mobility enhancing equipment with a prescription paid for by Medicaid		X	77.51(7m), 77.54(22b)	
53060	Mobility enhancing equipment with a prescription reimbursed by Medicaid		X	77.51(7m), 77.54(22b)	
Reference Number	Prosthetic devices (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite	Comment
54010	Prosthetic devices without a prescription		X	77.51(11m), 77.54(22b)	
54020	Prosthetic devices with a prescription		X	77.51(11m), 77.54(22b)	
54030	Prosthetic devices with a prescription paid for by Medicare		X	77.51(11m), 77.54(22b)	
54040	Prosthetic devices with a prescription reimbursed by Medicare		X	77.51(11m), 77.54(22b)	
54050	Prosthetic devices with a prescription paid for by Medicaid		X	77.51(11m), 77.54(22b)	
54060	Prosthetic devices with a prescription reimbursed by Medicaid		X	77.51(11m), 77.54(22b)	
54070	Corrective eyeglasses without a prescription		X	77.51(11m), 77.54(22b)	
54080	Corrective eyeglasses with a prescription		X	77.51(11m), 77.54(22b)	
54090	Corrective eyeglasses with a prescription paid for by Medicare		X	77.51(11m), 77.54(22b)	
54100	Corrective eyeglasses with a prescription reimbursed by Medicare		X	77.51(11m), 77.54(22b)	
54110	Corrective eyeglasses with a prescription paid for by Medicaid		X	77.51(11m), 77.54(22b)	
54120	Corrective eyeglasses with a prescription reimbursed by Medicaid		X	77.51(11m), 77.54(22b)	
54130	Contact lenses without a prescription		X	77.51(11m), 77.54(22b)	Assumes corrective and not cosmetic.
54140	Contact lenses with a prescription		X	77.51(11m), 77.54(22b)	
54150			X		

	Contact lenses with a prescription paid for by Medicare			77.51(11m), 77.54(22b)	
54160	Contact lenses with a prescription reimbursed by Medicare		X	77.51(11m), 77.54(22b)	
54170	Contact lenses with a prescription paid for by Medicaid		X	77.51(11m), 77.54(22b)	
54180	Contact lenses with a prescription reimbursed by Medicaid		X	77.51(11m), 77.54(22b)	
54190	Hearing aids without a prescription		X	77.51(11m), 77.54(22b)	
54200	Hearing aids with a prescription		X	77.51(11m), 77.54(22b)	
54210	Hearing aids with a prescription paid for by Medicare		X	77.51(11m), 77.54(22b)	
54220	Hearing aids with a prescription reimbursed by Medicare		X	77.51(11m), 77.54(22b)	
54230	Hearing aids with a prescription paid for by Medicaid		X	77.51(11m), 77.54(22b)	
54240	Hearing aids with a prescription reimbursed by Medicaid.		X	77.51(11m), 77.54(22b)	
54250	Dental prosthesis without a prescription		X	77.51(11m), 77.54(22b)	
54260	Dental prosthesis with a prescription		X	77.51(11m), 77.54(22b)	
54270	Dental prosthesis with a prescription paid for by Medicare		X	77.51(11m), 77.54(22b)	
54280	Dental prosthesis with a prescription reimbursed by Medicare		X	77.51(11m), 77.54(22b)	
54290	Dental prosthesis with a prescription paid for by Medicaid		X	77.51(11m), 77.54(22b)	
54300	Dental prosthesis with a prescription reimbursed by Medicaid		X	77.51(11m), 77.54(22b)	
Reference Number	Telecommunications & related products	Taxable	Exempt	Statute/Rule Cite	Comment
60010	Ancillary Services	X		77.51(1ba), 77.52(2)(a)5.c.	
60020	Conference bridging service	X		77.51(1r), 77.52(2)(a)5.c.	
60030	Detailed telecommunications billing service		X	77.51(3c), 77.52(2)(a)5.c.	
60040	Directory assistance	X		77.51(3pa), 77.52(2)(a)5.c.	
60050	Vertical service	X		77.51(25), 77.52(2)(a)5.c	
60060	Voice mail service	X		77.51(26), 77.52(2)(a)5.c.	
Reference Number	Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite	Comment
61000	Intrastate Telecommunications Service	X		77.51(5r), 77.52(2)(a)5.am.	
61010	Interstate Telecommunications Service	X		77.51(5n), 77.52(2)(a)5.am.	
61020	International Telecommunications Service	X		77.51(5d), 77.52(2)(a)5.am.	
61030	International 800 service	X		77.51(3pn), 77.52(2)(a)5.am.	
61040	International 900 service	X		77.51(8m), 77.52(2)(a)5.am.	
61050	International fixed wireless service	X		77.51(3rn), 77.52(2)(a)5.am.	
61060	International mobile wireless service	X		77.51(7k), 77.52(2)(a)5.am.	
61080	International prepaid calling service	X		77.51(10d), 77.52(2)(a)5.am.	

61090	International prepaid wireless calling service	X		77.51(10f), 77.52(2)(a)5.am.	
61100	International private communications service	X		77.51(10s), 77.52(2)(a)5.am.	
61110	International value-added non-voice data service	X		77.51(24), 77.52(2)(a)5.am.	
61120	International residential telecommunications service	X		77.52(2)(a)5.am.	
61130	Interstate 800 service		X	77.51(3pn), 77.52(2)(a)5.am.	
61140	Interstate 900 service	X		77.51(8m), 77.52(2)(a)5.am.	
61150	Interstate fixed wireless service	X		77.51(3rm), 77.52(2)(a)5.am.	
61160	Interstate mobile wireless service	X		77.51(7k), 77.52(2)(a)5.am.	
61180	Interstate prepaid calling service	X		77.51(10d), 77.52(2)(a)5.am.	
61190	Interstate prepaid wireless calling service	X		77.51(10f), 77.52(2)(a)5.am.	
61200	Interstate private communications service	X		77.51(10s), 77.52(2)(a)5.am.	
61210	Interstate value-added non-voice data service	X		77.51(24), 77.52(2)(a)5.am.	
61220	Interstate residential telecommunications service	X		77.52(2)(a)5.am.	
61230	Intrastate 800 service	X		77.51(3pn), 77.52(2)(a)5.am.	
61240	Intrastate 900 service	X		77.51(8m), 77.52(2)(a)5.am.	
61250	Intrastate fixed wireless service	X		77.51(3rm), 77.52(2)(a)5.am.	
61260	Intrastate mobile wireless service	X		77.51(7k), 77.52(2)(a)5.am.	
61280	Intrastate prepaid calling service	X		77.51(9s), 77.52(2)(a)5.am.	
61290	Intrastate prepaid wireless calling service	X		77.51(10d), 77.52(2)(a)5.am.	
61300	Intrastate private communications service	X		77.51(10f), 77.52(2)(a)5.am.	
61310	Intrastate value-added non-voice data service	X		77.51(10s), 77.52(2)(a)5.am.	
61320	Intrastate residential telecommunications service	X		77.51(24), 77.52(2)(a)5.am.	
61325	Paging service	X		77.51(9s), 77.52(2)(a)5.am.	
61330	Coin-operated telephone service	X		77.52(2)(a)5.am.	
61340	Pay telephone service	X		77.52(2)(a)5.am.	
61350	Local Service as defined by Wisconsin	X		77.52(2)(a)5.am.	
Section 2. Tax Administration Practices					
Disclosed Practice 1 - Tax Administration Practices on Vouchers from Appendix E of the SSUTA		Does Your State Follow this Practice?		If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.	
Reference Number	Disclosed Practice 1 - Vouchers			Statute/Rule Cite	Comment
Voucher Definition	As used herein, a voucher is an instrument that is: a. issued to a purchaser for an amount that is less than the face value and both the face value and amount paid by the purchaser are noted on the voucher;				

	<p>b. redeemable for personal property or services in a single visit only at the seller's business;</p> <p>c. redeemable either for a specific product or for a certain dollar amount towards the purchase price of any product sold by the seller;</p> <p>d. issued, marketed, or distributed by a third party pursuant to a specific agreement with the seller, and the seller determines the price at which the voucher is to be issued and allows redemption of the specific voucher for personal property or services ("third party agreement");</p> <p>e. not a digital code as defined by the Agreement or its Rules;</p> <p>f. not a ticket for an admission to a specific performance or event on a specific date and time;</p> <p>g. not a gift card or gift certificate nor is it convertible, in whole or in part, to gift cards, gift certificates or cash;</p> <p>h. not usable in combination with other promotions or coupons offered by the seller; and</p> <p>i. not a prepaid calling service or a prepaid wireless calling service.</p> <p>Vouchers may be provided to purchasers in the form of an electronic instrument that is scanned by the seller from the purchaser's electronic device.</p>				
Reference Number	Disclosed Practice 1 - Vouchers	Yes	No	Statute/Rule Cite	Comment
Vouchers 1.1	The member state administers the difference between the value of a voucher allowed by the seller and the amount the purchaser paid for the voucher as a discount that is not included in the sales price (i.e., same treatment as a seller's in-store coupon), provided the seller is not reimbursed by a third party, in money or otherwise, for some or all of that difference.	X			See Tax Release titled: "Sales of Discounted Certificates and Product Vouchers", published in Wisconsin Tax Bulletin #176 (August 2012) beginning on page 10.
Vouchers 1.2	The member state provides that when the discount on a voucher will be fully reimbursed by a third party the seller is to use the face value of the voucher (i.e., same as the treatment of a manufacturer's coupon) and not the price paid by the purchaser as the measure (sales price) that is subject to tax.	X			See Tax Release titled: "Sales of Discounted Certificates and Product Vouchers", published in Wisconsin Tax Bulletin #176 (August 2012) beginning on page 10.
Vouchers 1.3	The member state provides that costs and expenses of the seller are not deductible from the sales price and are included in the measure (sales price) that is subject to tax. Further, reductions in the amount of consideration received by the seller from the third party that issued, marketed, or distributed the vouchers, such as advertising or marketing expenses, are costs or expenses of the seller.	X			See Tax Release titled: "Sales of Discounted Certificates and Product Vouchers", published in Wisconsin Tax Bulletin #176 (August 2012) beginning on page 10.
Disclosed Practice 2 - Tax Administration Practices on Credits from Appendix E of the SSUTA		Does Your State Follow this Practice?		For Sections With Only No Responses, Describe Your State's Tax Treatment. Add Additional Comments if Desired.	
Reference Number	Disclosed Practice 2 - Credits	Yes	No	Statute/Rule Cite	Comment
Definition	"Tax Paid" means the tax that was (1) paid and (2) previously due from either the seller or the purchaser when the sale of that product is taxable in that state and it was properly sourced based on that state's sourcing rules. "Tax paid" includes tax that was (1) paid and (2) previously due from the purchaser (or seller, if applicable)				

	because the purchaser moved the product to a different jurisdiction. "Tax paid" does not include the portion of tax paid that is currently eligible for a credit or refund or tax paid that is eligible for refund under a tax-incentive program or agreement.				
Reference Number	2.1 Credit Against Use Tax	Yes	No	Statute/Rule Cite	Comment
Credits 2.1	The State imposing tax on the purchaser provides credit for "sales or use taxes paid" on a product against the State's use tax.	X		77.53(16)	
Reference Number	2.2 Credit Against Sales Tax	Yes	No	Statute/Rule Cite	Comment
Credits 2.2	The State imposing tax provides credit for the "sales or use taxes paid" on a product against the State's sales tax.		X	77.53(16), 77.54(1)	Exception: See article titled "Construction Contractors - Real Property in Other State But Tangible Personal Property in Wisconsin," for a situation where the seller is allowed to claim credit for sales or use tax paid in another state against the seller's sales tax liability in Wisconsin.
Reference Number	2.3 Reciprocity	Yes	No	Statute/Rule Cite	Comment
Credits 2.3.a	The credit the State provides in 2.1 and 2.2 applies regardless of whether another state provides a reciprocal credit.	X		77.53(16)	
Credits 2.3.b.	The credit the State provides in 2.1 and 2.2 only applies when the other state where the tax was paid provides a reciprocal credit.		X	77.53(16)	Credit is allowed regardless of whether another state provides a reciprocal credit.
Reference Number	2.4 State and Local Sales and Use "Tax Paid"	Yes	No	Statute/Rule Cite	Comment
Credits 2.4.a.	The credit provided for in 2.1 and 2.2 is for the combined amount of state and local "tax paid" to another state or local jurisdiction against both the state and local taxes due to the State.	X		77.53(16), 77.54(1), 77.71(2), (3), and (4)	
Credits 2.4.b.	The credit provided for in 2.1 and 2.2 is for only the state "tax paid" to another state against the taxes due to the State (i.e., no credit for local tax against state tax). If the State has local sales or use taxes, it only provides credit for state tax against state tax and local tax against local tax.		X	77.53(16), 77.54(1), 77.71(2), (3), and (4)	Wisconsin allows credit for the combined state and local sales or use taxes properly paid to another state to offset the combined Wisconsin state and local sales or use taxes due. See Tax Release: Credit for Sales and Use Taxes Paid to Other States and Their Local Units of Government, published in Wisconsin Tax Bulletin #157 for various examples, beginning on page 28.
Reference Number	2.5 Credit for "Similar Tax" Paid to Another Jurisdiction	Yes	No	Statute/Rule Cite	Comment
Credits 2.5	The credit provided for in 2.1 and 2.2 includes "similar taxes" that were (1) paid and (2) previously due to another state or local jurisdiction against the sales or use taxes due. If applicable, list below all known similar or like taxes the State provides credit for even if such tax does not meet the definition of a "similar tax."	X		77.53(16)	Wisconsin provides credit for an excise or use tax imposed by another state in which the purchase was made.
Credits 2.5		X		77.53(16)	Wisconsin provides credit for an excise or use tax imposed by another state in which the purchase was made.

Reference Number	2.6. Credit Against "Similar Tax" Imposed by the State	Yes	No	Statute/Rule Cite	Comment
Credits 2.6	The credit provided for in 2.1 and 2.2 includes "sales or use taxes paid" to another state or local jurisdiction against "similar taxes" due. If applicable, list below "similar taxes" imposed that the State provides credits against.		X		Wisconsin does not impose any similar taxes.
Credits 2.6			X		Wisconsin does not impose any similar taxes.
Reference Number	2.7 Sourcing when Receipt Location is Known	Yes	No	Statute/Rule Cite	Comment
Credits 2.7	The credit provided for in 2.1 and 2.2 applies when the other state's "sales or use taxes" were (1) paid and (2) previously due based on: i) that other state's sourcing rules, or ii) the purchaser's location of use of a product subsequent to the initial sale.	X		77.53(16)	
Reference Number	2.8 Sourcing when Receipt Location is Unknown	Yes	No	Statute/Rule Cite	Comment
Credits 2.8	Except as provided in Credits 2.13, the credit provided for in 2.1 and 2.2 applies when the seller sources the initial sale pursuant to the SSUTA Sections 310.A.3, 310.A.4, or 310.A.5, because the location where the product was received by the purchaser was unknown to the seller.	X		77.53(16)	
Reference Number	2.9 Characterization of Sale	Yes	No	Statute/Rule Cite	Comment
Credits 2.9	The credit provided for in 2.1 and 2.2 applies regardless of the other state's characterization of the product as tangible personal property, a service, digital good, or product delivered electronically.	X		77.53(16)	
Reference Number	2.10 Sales Price Components	Yes	No	Statute/Rule Cite	Comment
Credits 2.10.a.	2.10.a. Full Credit Allowed - The credit provided for in 2.1 and 2.2 applies to all components of the SSUTA "sales price" definition, whether taxable or nontaxable in the State.		X	77.51(15b), 77.53(16)	Wisconsin does not allow credit for all components of sales price in another state unless Wisconsin includes those components in its sales price.
Credits 2.10.b.	2.10.b. Partial Credit Allowed - When taxable and non-taxable charges are itemized on the invoice, the credit provided for in 2.1 and 2.2 is only for the "tax paid" on the taxable components of the sales price in the State.	X		77.51(15b), 77.53(16)	
Reference Number	2.11 Transactions with Taxable and Exempt Products	Yes	No	Statute/Rule Cite	Comment
Credits 2.11.a.	2.11.a. Full Credit Allowed - The credit provided for in 2.1 and 2.2 applies to the full amount of "tax paid" on a transaction consisting of taxable and exempt products.		X	77.53(16)	Wisconsin does not allow credit for tax paid to another state or local jurisdiction on a particular product if that product is an exempt product in Wisconsin.
Credits 2.11.b.	2.11.b. Partial Credit Allowed - When taxable and non-taxable products are itemized on the invoice the credit provided for in 2.1 and 2.2 is only for the "tax paid" on the taxable products of a transaction in the State.	X		77.53(16)	
Reference Number	2.12 Audit Sampling	Yes	No	Statute/Rule Cite	Comment
Credits 2.12	The credit provided for in 2.1 and 2.2 applies when the sale or purchase of the product was part of the population sampled pursuant to an audit sampling method.	X		77.53(16), 77.59(2)	
Reference Number	2.13 Direct Mail	Yes	No	Statute/Rule Cite	Comment

Credits 2.13	The credit provided for in 2.1 and 2.2 applies when the seller sources the sale of Advertising and Promotional Direct Mail pursuant to Section 313.A.4.		X	77.53(16)	Wisconsin disallows credit unless the purchaser provides the seller with a direct pay permit, exemption certificate, or taxing jurisdiction information.
Reference Number	2.14 Accelerated Payments on Lease/Rentals	Yes	No	Statute/Rule Cite	Comment
Credits 2.14	The credit provided for in 2.1 and 2.2 includes the "tax paid" to another state or local jurisdiction on a lease/rental transaction based on the sum of the lease payments ("accelerated basis"), against the "sales or use taxes" due on the balance of the lease/rental payments.		X	77.585(2)	Credit for sales tax paid on accelerated payments is only allowed when the vendor collects the sales tax from the lessor. If the lessor pays the sales or use tax directly to the state, credit is not allowed. See Tax Release: Tax Paid on Leased Vehicle, published in Wisconsin Tax Bulletin #84, beginning on page 25.
Reference Number	2.15 Inception-Deferred Collection on Lease/Rentals	Yes	No	Statute/Rule Cite	Comment
Credits 2.15	The credit provided for in 2.1 and 2.2 includes the "tax paid" to another state or local jurisdiction on a lease/rental transaction based on a deferred collection/remittance method against the "sales or use taxes" due on the balance of the lease/rental payments.		X	77.585(2)	Credit for sales tax paid on leased property is only allowed when the vendor collects the sales tax from the lessor. If the lessor pays the sales or use tax directly to the state, credit is not allowed. See Tax Release: Tax Paid on Leased Vehicle, published in Wisconsin Tax Bulletin #84, beginning on page 25.
Reference Number	2.16 Lessor Acquisition	Yes	No	Statute/Rule Cite	Comment
Credits 2.16	The credit provided for in 2.1 and 2.2 includes the "tax paid" by the lessor to another state or local jurisdiction on the acquisition of the product against the "sales or use taxes" due on the balance of the lease/rental payments provided the tax reimbursement is documented and disclosed to the lessee.		X	77.585(2)	Credit for sales tax paid on lessor's acquisition of product is only allowed when the vendor collects the sales tax from the lessor. If the lessor pays the sales or use tax directly to the state, credit is not allowed. See Tax Release: Tax Paid on Leased Vehicle, published in Wisconsin Tax Bulletin #84, beginning on page 25.
Disclosed Practice 3 - Tax Administration Practices on Liability Relief from Appendix E of the SSUTA		Does Your State Follow this Practice?		If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.	
(Note: These tax administration practices address whether a member state provides liability relief although the state is only required to provide relief "to the extent possible," as specified in sections 328 (C) and (D) of the Agreement.)					
Reference Number	Disclosed Practice 3 – Liability Relief	Yes	No	Statute/Rule Cite	Comment
	Disclosed Practice 3.1 - Liability relief for erroneous information in the tax administration practices section of the taxability matrix	If you answer "Yes" to 3.1, you do not need to complete 3.1.a, b, and c below.	If you answer "No" to 3.1, please complete 3.1.a, b, and c below.		
Liability Relief 3.1		X		77.59(9n)	

	The State provides sellers and CSPs with liability relief for tax, interest and penalties if the sellers and CSPs charged and collected the incorrect tax due to erroneous information in the tax administration practices section of the taxability matrix.				
Liability Relief 3.1.a.	Liability Relief for Tax				
Liability Relief 3.1.b.	Liability Relief for Interest				
Liability Relief 3.1.c.	Liability Relief for Penalties				
	Disclosed Practice 3.2 - Extended liability relief for changes to the tax administration practices section of the taxability matrix	If you answer "Yes" to 3.2, you do not need to complete 3.2.a, b, and c below.	If you answer "No" to 3.2, please complete 3.2.a, b, and c below.		
Liability Relief 3.2	When the State makes a change to its tax administration practice section of the taxability matrix, the State provides sellers and CSPs with liability relief for the tax, interest and penalties for having charged and collected the incorrect tax until the first day of the calendar month that is at least 30 days after notice of the change to the state's tax administration practices section of the taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.		X	77.59(9n)	
Liability Relief 3.2.a.	Liability Relief for Tax		X	77.59(9n)	
Liability Relief 3.2.b.	Liability Relief for Interest		X	77.59(9n)	
Liability Relief 3.2.c.	Liability Relief for Penalties		X	77.59(9n)	
	Disclosed Practice 3.3 Extended liability relief for changes to the library of definitions section of the taxability matrix	If you answer "Yes" to 3.3, you do not need to complete 3.3.a, b, and c below.	If you answer "No" to 3.3, please complete 3.3.a, b, and c below.		
Liability Relief 3.3	When the State makes a change to the library of definitions section of its taxability matrix, the State provides sellers and CSPs with liability relief for the tax, interest and penalties for having charged and collected the incorrect tax until the first day of the calendar month that is at least 30 days after notice of the change to the member state's library of definitions section of the taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.		X	77.59(9n)	
Liability Relief 3.3.a.	Liability Relief for Tax		X	77.59(9n)	
Liability Relief 3.3.b.	Liability Relief for Interest		X	77.59(9n)	
Liability Relief 3.3.c.	Liability Relief for Penalties		X	77.59(9n)	
Disclosed Practice 4 - Tax Administration Practices on Acceptance of Limited Power-of-Attorney/Agent Authorization (Limited POA/AA) Form from Appendix E of the SSUTA		Does Your State Follow this Practice?		If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.	
Reference Number	Disclosed Practice 4 – Acceptance of Limited Power-of-Attorney/Agent Authorization Form – Form F0023				
Disclosed Practice 4.1	Acceptance of Form F0023 From CSPs	Yes	No	Statute/Rule Cite	Comment
Limited POA/AA 4.1	The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the CSP any confidential information of the seller necessary to allow the CSP to fulfill its obligations under its contract with the governing board and to fulfill its responsibilities to the seller under Section 501 of the Agreement.	X		244.05	Wisconsin accepts the Limited Power-of-Attorney/Agent Authorization Form (Form F0023) as long as it contains the notarized signature of the taxpayer.

Disclosed Practice 4.2	Acceptance of Form F0023 From Persons Other Than CSPs	Yes	No	Statute/Rule Cite	Comment
Limited POA/AA 4.2	The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the seller's appointed agent, other than a CSP, any confidential information of the seller as authorized on the form to allow the agent to fulfill its obligations to the seller.	X		244.05	Wisconsin accepts the Limited Power-of-Attorney/Agent Authorization Form (Form F0023) as long as it contains the notarized signature of the taxpayer.
Disclosed Practice 5. Tax Administration Practices on Post Transaction Issues from Appendix E of the SSUTA		Does Your State Follow this Practice?		If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.	
Reference Number	<p>Disclosed Practice 5 – Post Transaction Issues</p> <p>Unless indicated otherwise throughout Disclosed Practice 5:</p> <ul style="list-style-type: none"> • Use of the word "tax" means the sales or use tax paid by the customer to the seller which was timely remitted by the seller to the state; • Use of the word "refund" includes a credit unless otherwise stated; • Unless otherwise stated, the refund is being claimed within the state's statute of limitations; • Unless otherwise stated, the seller has refunded the tax to the customer; • The tax rates used in the examples are for illustrative purposes only and are presumed to be correct; • The seller is not engaged in fraud or making intentional misrepresentations; • The seller maintains proper books and records to substantiate taxes collected and remitted based on the applicable state's requirements; • The disclosed practices do not apply to sales of motor vehicles; • The disclosed practices relate to products voluntarily returned by the customer and accepted by the seller (e.g., does not include repossessed products) and; • The disclosed practices only provide general guidance and assume there are no other unique circumstances that apply. 				
	Disclosed Practice 5.1 - Refund Procedure Document	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.1	Does your state have written guidance on your website, or otherwise, that explains how sellers and/or customers can properly obtain a tax refund from your state? (If "yes", please provide a website link and/or indicate how a person can obtain guidance in the comment section.)	X			<p>1.) Publication 216, Filing Claims for Refund of Sales or Use Tax</p> <p>www.revenue.wi.gov/DOR%20Publications/pb216.pdf</p> <p>2.) Sales and Use Tax Common</p>

					<p>Questions - Filing an amended return and filing a buyer's claim for refund</p> <p>www.revenue.wi.gov/Pages/faqs/pcs-sales.aspx#s6</p> <p>3.) Sales and Use Tax Return (Form ST-12) Instructions</p> <p>www.revenue.wi.gov/DORForms/s-114.pdf</p>
	Disclosed Practice 5.2 - When does your state's statute of limitations begin for a seller to obtain a refund of tax paid for products returned by a customer?	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.2.a.	It begins on the due date of the tax return on which the tax was required to be reported by the seller to the state.		X		
Post Transactions 5.2.b.	It begins on the date the tax on the sale was due by the seller to the state.		X		
Post Transactions 5.2.c.	It begins on the date the tax was remitted to the state or the due date of the tax return, whichever is later.		X		
Post Transactions 5.2.d.	It begins on the date the customer returns the product (such as a rescission of sale) to the seller and receives the refund from the seller.		X		
Post Transactions 5.2.e.	Other - If the state's answers to 5.2.a. – 5.2.d. were all "no", check "yes" and explain when the statute of limitations for a seller's claim begins in the comments section.	X		77.585(4), 77.59(4)(a)	<p>The seller may claim a deduction on any part of the sales price the seller refunds in cash or credit to the customer as long as the seller has included the refunded price in a prior sales tax return and paid the tax to the Department of Revenue. The deduction shall be claimed on the sales tax return for the period in which the refund is paid to the customer.</p> <p>If the seller does not claim a deduction on the sales tax return in the period for which the refund is paid to the customer, the seller has 4 years from the unextended due date of the seller's income or franchise tax return that relates to the period in which the refund to the customer is made to amend the sales tax return and claim a refund.</p> <p>If the seller is exempt from filing income or franchise returns, the seller has 4 years from the 15th day of the 4th month of the year following the close of the calendar or fiscal year that relates to the period in which the refund to the customer is made to amend the sales tax return and claim a refund.</p>
	Disclosed Practice 5.3 - How long is your state's statute of limitations time period for a seller to claim a tax refund on products returned by a customer?	Yes	No	Statute/Rule Cite	Comment

Post Transactions 5.3.a.	A three-year statute of limitations (that begins based on the state's response in 5.2) for a seller to make a refund request to the state.		X		
Post Transactions 5.3.b.	A four-year statute of limitations (that begins based on the state's response in 5.2) for a seller to make a refund request to the state.	X		77.59(4)(a)	
Post Transactions 5.3.c.	If the answers to both 5.3.a. and 5.3.b., were "no" please indicate "yes" and provide your state's time period for a seller to make a refund request to the state in the comments.				NA
	Disclosed Practice 5.4 - Documentation to Prove Refund of Tax to Customer	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.4	Will your state accept the seller's electronic sales receipts that identify the product purchased, the date purchased, the tax collected, the product returned, the date refunded and the tax refunded to the customer to prove that a customer paid tax?	X		sec. Tax 11.92, Wis. Adm. Code	
	Disclosed Practice 5.5 - How does a seller obtain a refund of tax refunded to their customer? (Credit on Current Tax Return, Subsequent Tax Return or Refund Claim)	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.5.a.	Does your state allow a seller to take a credit (or net) on its tax return to report the original sale if the product was returned prior to the seller filing that tax return? If this is required, note that in comments section.		X	77.585(4)	The seller is required to report the sale and pay the tax to the Department of Revenue in the month that the original sale occurred. The deduction for the returned product shall be claimed on the sales tax return for the period in which the refund is paid to the customer.
Post Transactions 5.5.b.	Subject to the state's statute of limitations, does your state allow a seller to take a credit (or net) during the reporting period when the product was returned if the product is returned in a different reporting period than the original sale? If this is required, note that in comments section.	X		77.585(4)	The seller may claim a deduction on any part of the sales price the seller refunds in cash or credit to the customer as long as the seller has included the refunded price in a prior sales tax return and paid the tax to the Department of Revenue. The deduction shall be claimed on the sales tax return for the period in which the refund is paid to the customer.
Post Transactions 5.5.c.	Subject to the state's statute of limitations, does your state allow the seller to file an amended tax return and/or refund claim when the product is returned after the seller filed its tax return to the state to report the original sale? If this is required, note that in comments section.		X	77.585(4)	The deduction for the returned product shall be claimed on the sales tax return for the period in which the refund is paid to the customer.
	Disclosed Practice 5.6 - May the seller process the refund and additional charges in one transaction on a single invoice?	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.6.a.	Does your state allow the seller to obtain a refund from the state if the seller subtracts from the original sales price any charges imposed by the seller to make a return (understanding the tax must be collected on any taxable charges)? If your state has exceptions note those exceptions in the comments section.	X		77.585(4)	The seller may claim a deduction on any part of the sales price the seller refunds in cash or credit to the customer as long as the seller has included the refunded price in a prior sales tax return and paid the tax to the Department of Revenue. The deduction shall be

					claimed on the sales tax return for the period in which the refund is paid to the customer.
Post Transactions 5.6.b.	If the answer to 5.6.a. was "no," does your state allow the seller to obtain a refund from the state if it provides a full refund, including the tax, but subsequently imposes any service charges (and imposing any applicable tax) to the customer as a separate transaction on a separate invoice?				NA
	Disclosed Practice 5.7 - Taxability of Return Fees	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.7.a.	Does your state impose tax on restocking fees or return fees that are not directly associated with the use of a returned product?	X		sec. Tax 11.32(2), Wis. Adm. Code	
Post Transactions 5.7.b.	Does your state impose a sales tax on a charge for the use (e.g. wear and tear) of a product?	X		sec. Tax 11.32(2), Wis. Adm. Code	
	Disclosed Practice 5.8 - Cash/Credit Refund versus Store Credit	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.8	Does your state treat the refund in the form of store credit the same as a cash refund for returned products?	X		77.585(4)	The seller may claim a deduction on any part of the sales price the seller refunds in cash or credit to the customer as long as the seller has included the refunded price in a prior sales tax return and paid the tax to the Department of Revenue. The deduction shall be claimed on the sales tax return for the period in which the refund is paid to the customer.
	Disclosed Practice 5.9 - Simultaneous Return and Sale	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.9.a.	Does your state allow the seller to only collect and remit the additional tax on the price difference of a returned product when the replacement product costs more? If no, explain in the comments section.	X		77.585(4)	The seller may claim a deduction on any part of the sales price the seller refunds in cash or credit to the customer as long as the seller has included the refunded price in a prior sales tax return and paid the tax to the Department of Revenue. The deduction shall be claimed on the sales tax return for the period in which the refund is paid to the customer.
Post Transactions 5.9.b.	Does your state allow the seller to obtain a refund from the state for the price difference of a returned product when the replacement product costs less? If no, explain in the comments.	X		77.585(4)	The seller may claim a deduction on any part of the sales price the seller refunds in cash or credit to the customer as long as the seller has included the refunded price in a prior sales tax return and paid the tax to the Department of Revenue. The deduction shall be claimed on the sales tax return for the period in which the refund is paid to the customer.
	Disclosed Practice 5.10 - Refund Pending State Approval	Yes	No	Statute/Rule Cite	Comment

<p>Post Transactions 5.10.a.</p>	<p>Will your state refund or credit a seller for tax erroneously collected and remitted to the state prior to the seller refunding the customer the tax if the seller does not have a written agreement to refund the tax to the customer?</p>	<p>X</p>		<p>77.59(5m), *77.585 (10)</p>	<p>The seller can claim a refund of sales tax paid in error to the Department of Revenue on a product that is determined to be nontaxable by amending a previously filed sales tax return.</p> <p>*Exception - If the seller receives an exemption certificate from the customer after reporting the sale as taxable, paid the tax to the Department of Revenue, and returned to the customer the tax paid, the seller may claim a deduction in the period it receives the exemption certificate. The deduction can only be claimed if the deduction is in the same taxable year (for income and franchise tax purposes) in which the seller previously reported the sale and paid the tax to the department.</p> <p>If a seller is refunded tax and interest by the Department of Revenue for tax collected from a buyer, the seller must return the tax and interest to the buyer or to the Department of Revenue within 90 days after the date of the refund or offset. Failure to return the tax and related interest to the buyer or the Department of Revenue within the 90 day period results in a penalty of 25% of the amount not returned, or may result in a penalty of 100% if due to fraud.</p>
<p>Post Transactions 5.10.b.</p>	<p>If you answered "no" to disclosed practice 5.10.a., if the seller has a written agreement that it will refund the tax to the customer if the state approves the refund, will your state refund or credit a seller for tax erroneously collected and remitted to the state prior to the seller refunding the customer the tax?</p>				<p>NA</p>
<p>Post Transactions 5.10.c.</p>	<p>Does your state require the seller to refund the tax to the customer prior to obtaining a refund from the state?</p>		<p>X</p>	<p>77.59(5m), *77.585 (10)</p>	<p>The seller can claim a refund of sales tax paid in error to the Department of Revenue on a product that is determined to be nontaxable by amending a previously filed sales tax return.</p> <p>*Exception - If the seller receives an exemption certificate from the customer after reporting the sale as taxable, paid the tax to the Department of Revenue, and returned to the customer the tax</p>

					<p>paid, the seller may claim a deduction in the period it receives the exemption certificate. The deduction can only be claimed if the deduction is in the same taxable year (for income and franchise tax purposes) in which the seller previously reported the sale and paid the tax to the department.</p> <p>If a seller is refunded tax and interest by the Department of Revenue for tax collected from a buyer, the seller must return the tax and interest to the buyer or to the Department of Revenue within 90 days after the date of the refund or offset. Failure to return the tax and related interest to the buyer or the Department of Revenue within the 90 day period results in a penalty of 25% of the amount not returned, or may result in a penalty of 100% if due to fraud.</p>
	Disclosed Practice 5.11 - Seller Refund When Customer Did Not Pay Tax	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.11	Can the seller, who remitted the tax to the state, obtain a refund of the tax paid to the state if the customer refuses to pay the tax because the customer correctly asserted the transaction was exempt under the state's laws?	X		77.59(5m), *77.585 (10)	<p>The seller can claim a refund of sales tax paid in error to the Department of Revenue on a product that is determined to be nontaxable by amending a previously filed sales tax return.</p> <p>*Exception - If the seller receives an exemption certificate from the customer after reporting the sale as taxable, paid the tax to the Department of Revenue, and returned to the customer the tax paid, the seller may claim a deduction in the period it receives the exemption certificate. The deduction can only be claimed if the deduction is in the same taxable year (for income and franchise tax purposes) in which the seller previously reported the sale and paid the tax to the department.</p>
	Disclosed Practice 5.12 - Returned Product to Seller in Another State	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.12	The customer has the original sales receipt indicating your state's tax was charged. If the product is returned in another state, will your state allow the seller to claim the refund of the tax paid to your state?	X		77.585(4)	The seller may claim a deduction on any part of the sales price the seller refunds in cash or credit to the customer as long as the seller has included the refunded

					price in a prior sales tax return and paid the tax to the Department of Revenue. The deduction shall be claimed on the sales tax return for the period in which the refund is paid to the customer.
	Disclosed Practice 5.13 - Returned Product to Seller in Another Local Jurisdiction Within the Same State	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.13	The customer has the original sales receipt indicating the tax was charged for a local jurisdiction in your state. The product is returned in your state in a different local jurisdiction. Does your state require the seller to claim the refund of the tax paid to the original local jurisdiction?	X		77.585(4)	The seller may claim a deduction on any part of the sales price the seller refunds in cash or credit to the customer as long as the seller has included the refunded price in a prior sales tax return and paid the tax to the Department of Revenue. The deduction shall be claimed on the sales tax return for the period in which the refund is paid to the customer.
	Disclosed Practice 5.14 - Returned Product with No Receipt	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.14	If a seller refunds tax to a customer, without a receipt, using the tax rate at the store where the return was made and the price of the returned product at the store at that time, will your state allow the seller to receive a refund or credit of this tax from the state? Note in the comments section any special documentation the seller needs to provide the state.		X	77.585(4)	In order to take the deduction on the sales tax return in the period the refund was paid to the customer, the seller must be able to verify that it reported and paid the tax to the Department of Revenue on a prior sales tax return.
	Disclosed Practice 5.15 - Customer Directly Filing for a Refund	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.15.a.	Does the state give customers the option to request a tax refund directly from the state (i.e., the customer is not required to make the request through the seller)? Note any special requirements that may apply, such as minimum dollar thresholds, in the comment section.	X		77.59(4)(a)	A customer may file a claim for refund directly from the department if the claim for refund is at least \$50. In addition, a customer may file a claim for refund of any amount under the following conditions: 1. The seller has ceased doing business 2. The customer is being field audited 3. Periods covered in the claim for refund are within the statute of limitations for buyer, but are closed to seller.
Post Transactions 5.15.b.	If the answer to disclosed practice 5.15.a. was "no," does the state allow a customer to obtain a tax refund from the state when the seller cannot be found or refuses to refund the tax to a customer? If "yes", provide details in the comment section.				NA
Disclosed Practice 6. Tax Administration Practices on Determining the Earliest Possible Date to Register Without It Adversely Affecting a Voluntary Disclosure Agreement (VDA) from Appendix E of the SSUTA		Does Your State Follow this Practice?		If You Answered Yes, Describe the Adverse Affect on the VDA. Add Additional Comments if Desired.	
Reference Number	Disclosed Practice 6.1 - For each of the scenarios below, indicate whether registration to collect and remit sales and	Yes	No	Statute/Rule Cite	Comment

	use taxes with your state adversely affects a VDA.				
Voluntary Disclosure Agreement 6.1.a.	A seller's registration prior to the seller (or its representative) submitting the state's voluntary disclosure agreement (VDA) application will adversely affect the seller's VDA with the state.	X			Wisconsin will honor the voluntary disclosure agreement (VDA) as long as the seller submits the application prior to registering. www.revenue.wi.gov/Pages/Publications/voIdis.aspx www.revenue.wi.gov/Pages/faqs/ise-disclose.aspx
Voluntary Disclosure Agreement 6.1.b.	A seller's registration after the seller (or its representative) submits the state's voluntary disclosure agreement (VDA) application, but before either the seller or the state signs the actual VDA will adversely affect the VDA with the state.		X		
Voluntary Disclosure Agreement 6.1.c.	A seller's registration after the state signs the actual voluntary disclosure agreement (VDA) but before the seller signs the VDA will adversely affect the VDA.		X		
Disclosed Practice 7. Tax Administration Practices on Medical Products Identified in SSTGB Rules and Procedures Appendix L as "Not Defined" from Appendix E of the SSUTA		Does Your State Follow this Practice?		Add Additional Comments if Desired	
Reference Number	Disclosed Practice 7 – Classification of Medical Products in Appendix L Identified as "Not Defined"				
Disclosed Practice 7	Classification of Medical Products in Appendix L Identified as "Not Defined"	Yes	No	Statute/Rule Cite	Comment
Medical Products 7.1	Does the state classify any of the items listed below in Medical Products Disclosed Practice 7.2 as clothing, drugs, durable medical equipment, mobility enhancing equipment, over-the-counter drugs, prosthetic devices, or under a different state-specific definition (other than tangible personal property)? If yes, see Medical Products Disclosed Practice 7.2 for the classification. If no, Medical Products Disclosed Practice 7.2 does not need to be completed.	X			
Medical Products 7.2	Place a check in the appropriate column if the item is classified under one of those terms, provide the appropriate statute/rule city and indicate in the "Comment" column the defined term under which the item is classified. If the product is not classified under any of the terms listed in Medical Products disclosed Practice 7.1 or a state-specific defined term do not check either column. These tax administration practices identify how each state classified the products identified as "Not Defined" in Appendix L, but do not indicate the taxability of those products.				
	Product	SSUTA Defined Term	State Specific Defined Term	Statute/Rule Cite	Comment (if applicable, indicate defined term under which the item is classified)
Medical Products 7.2.a	Air purifier				
Medical Products 7.2.b	Bed pads - Disposable - for incontinent patients (Disposable pad placed on beds to keep sheets dry and wick moisture away from the patient. Used for incontinent patients.)				

Medical Products 7.2.c	Blankets - Other than baby receiving blankets				
Medical Products 7.2.d	Breast pumps				
Medical Products 7.2.e	Closed caption devices				
Medical Products 7.2.f	Cold packs and Hot packs (reusable)				
Medical Products 7.2.g	Collection bags - Body fluid collection (For collection and sending to lab for testing)				
Medical Products 7.2.h	Denture adhesive	X		77.51(11m), 77.54(22b)	Prosthetic device
Medical Products 7.2.i	Dialysis Bags - Peritoneal Dialysis Drain				
Medical Products 7.2.j	Dialyzers - Single Use (A dialyzer is an artificial kidney designed to provide controllable transfer of solutes and water across a semi permeable membrane separating flowing blood and dialysate streams. The transfer processes are diffusion (dialysis) and convection (ultrafiltration). There are three basic dialyzer designs: coil, parallel plate, and hollow fiber configurations. Filter that is incorporated in machine.)				
Medical Products 7.2.k	Dressings - Compression - Non Medicated (Ace Bandages)	X		77.51(11m), 77.54(22b), Section Tax 11.08(4), Wis. Adm. Code	Prosthetic device
Medical Products 7.2.l	Dressings - Elastic - Non Medicated (Non-Ace bandages to hold dressings)				
Medical Products 7.2.m	Dressings - Gauze Wraps (Tube gauze, Gauze Wraps)				
Medical Products 7.2.n	Dressings - General (Pads, sponges, tapes and adherents, elastic, compression, gauze)				
Medical Products 7.2.o	Dressings - Non-Medicated (Dressings containing a substance which is neither a RX or OTC drug)				
Medical Products 7.2.p	Dressings - Wound Care - Skin Barrier Products (Sprays, cream)	X		77.51(3pj), 77.52(1)(a), 77.54(14)	Drug. Drugs are exempt if prescribed. Also, an exemption is provided based on who furnishes or purchases the drug.
Medical Products 7.2.q	Eating utensils - Adjustable				
Medical Products 7.2.r	ECG Monitor - Implanted				
Medical Products 7.2.s	Fever thermometers - Disposable/SPU				
Medical Products 7.2.t	Gases - Non-Medical Grade				
Medical Products 7.2.u	Gases - Tanks for (Empty - Tanks only)				
Medical Products 7.2.v	Glucose for Insulin Reactions (Tablets, liquid)	X		77.51(3pj), 77.52(1)(a), 77.54(14)	Drug. Drugs are exempt if prescribed. Also, an exemption is provided based on who furnishes or purchases the drug.
Medical Products 7.2.w	Infuser Bags				

	(Pressure Infuser bags - used to administer intravenous fluids under pressure at any angle to patients in pre-hospital or emergency room settings - Disposable)				
Medical Products 7.2.x	IV Therapy arm boards-Disposable				
Medical Products 7.2.y	IV Therapy Tourniquets - SPU (Disposable)				
Medical Products 7.2.z	Laboratory equipment (Microscopes, incubators, refrigerators, centrifuges)				
Medical Products 7.2.aa	Medical atomizers - Disposable (An atomizer that gives controlled delivery of topical anesthetics and other drugs. Used primarily for nasal or oral drug delivery. This version of atomizers is disposable.)				
Medical Products 7.2.ab	Medical Instruments - Disposable (Clamps, drills, endolinear cutter, forceps, retractors, scalpels, reamers, scissors, trocar)				
Medical Products 7.2.ac	Nasal strips (Flexible spring like band that fits above the nostrils and lifts the sides of the nose when they try to straighten back to their original shape.)	X		77.51(11m), 77.54 (22b)	Prosthetic device.
Medical Products 7.2.ad	Needleless Drug Delivery System - Injection Guns (Disposable)				
Medical Products 7.2.ae	Needles - Wound Closure - Suturing (Disposable)				
Medical Products 7.2.af	Needles & Syringes - Acupuncture needles (Reusable)				
Medical Products 7.2.ag	Needles & Syringes - Needles - Aspirating				
Medical Products 7.2.ah	Needles & Syringes - Needles - Biopsy				
Medical Products 7.2.ai	Needles & Syringes - Needles - Blood Draw/Access				
Medical Products 7.2.aj	Needles & Syringes - Needles - Hypodermic				
Medical Products 7.2.ak	Needles & Syringes - Needles - Hypodermic - Insulin				
Medical Products 7.2.al	Needles & Syringes - Needles - Not Inject/Drain (Parts to machines)				
Medical Products 7.2.am	Needles & Syringes - Needles/Syr Pckgd Tog				
Medical Products 7.2.an	Needles & Syringes - Syringe - Cannula Package (Interlink System -- Separate Needle- less infusion device from IV sets - Stand alone items)				
Medical Products 7.2.ao	Needles & Syringes - Syringes				
Medical Products 7.2.ap	Needles & Syringes - Syringes - Insulin				
Medical Products 7.2.aq	Needles & Syringes - Syringes - Not Inject/Drain (Irrigation (Toomey), oral and ear)				
Medical Products 7.2.ar	Ostomy - Barriers (Barrier prep wipes, barrier powder)	X		77.51(11m), 77.54 (22b)	Prosthetic device.

Medical Products 7.2.as	Ostomy - Cleaners / Skin Prep (Skin prep peri-wash, ostomy cleanser, cleanser deodorants, adhesive remover)				
Medical Products 7.2.at	Ostomy - Lubricants (Lubricants, lubricant jelly, stoma lubricant)				
Medical Products 7.2.au	Paraffin wax (Wax used in paraffin baths. Paraffin heat therapy provides moist heat to warm joints tissue and skin. Used in the treatment of arthritis and joint injuries.)				
Medical Products 7.2.av	Physical Therapy -Equipment & Tools (Exerbands, weights, bikes, treadmills, rowers, parallel bars from #212)				
Medical Products 7.2.aw	Resuscitators - Disposable				
Medical Products 7.2.ax	Safety equipment (Goggles, shields)				
Medical Products 7.2.ay	Seat Cushions - Comfort (General use cushions that do not primarily and customarily serve a medical purpose.)				
Medical Products 7.2.az	Sitz bath				
Medical Products 7.2.ba	Skin closures (These are called butterfly bandages, steri-strips, cover strips, or suture strips and are variations of sterile adhesive skin closures designed to hold the edges of a skin wound together.)				
Medical Products 7.2.bb	Spas, hot or cold (Spas which are available for sale to the general public and not specifically manufactured for medical purposes.)				
Medical Products 7.2.bc	Staple Remover - Wound Closure (Disposable)				
Medical Products 7.2.bd	Stapler - Empty - one Use Only				
Medical Products 7.2.be	Sterilizers - Chemical				
Medical Products 7.2.bf	Suction Catheter (This catheter is used for the removal of respiratory tract secretions. The catheter is inserted through tracheal and tracheostomy tubes. Four eyes at the catheter's tip serve as vacuum breakers to help prevent tissue from being pulled into the tube. Since suctioning removes the patient's air supply, suction should not exceed 10 seconds duration. Suction catheters are intended for single use only.)	X		77.51(11m), 77.54 (22b)	Prosthetic device.
Medical Products 7.2.bg	Therapy - Cold (Cold compression)				
Medical Products 7.2.bh	Therapy - Heat (Heat warmers)				
Medical Products 7.2.bi	Tongue depressors				
Medical Products 7.2.bj	Transducer gel				
Medical Products 7.2.bk	Venous blood sets				

Medical Products 7.2.bl	Visually Impaired Supplies & Equipment - Other				
Medical Products 7.2.bm	X-Ray developer solution				