

**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 document listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

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

**DEADLINE FOR SUBMISSION**

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

<b>Document Number</b>	<b>Document Title</b>
<b>100047</b>	Tax Rates - Common Questions

State of Wisconsin  
Department of Revenue

## Tax Rates

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

1. What are the individual income tax rates?
  - o Single/Head of Household
  - o Married filing joint
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2. What is the sales tax rate?
  
3. What is the use tax rate?
  
4. What is the county rate?
  
5. Business tax rates
  - o Baseball Stadium District
    - Find Wisconsin State, County, and Stadium Sales Tax Rate for a particular sale
  - o County
    - Find Wisconsin State, County, and Stadium Sales Tax Rate for a particular sale
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  - o Football Stadium District - This tax ended September 30, 2015.
    - Find Wisconsin State, County, and Stadium Sales Tax Rate for a particular sale
  - o Local Exposition Taxes
  - o Premier Resort Area Tax
  - o Rental Vehicle
  - o Sales Tax
    - Find Wisconsin State, County, and Stadium Sales Tax Rate for a particular sale
  - o Sales Tax Rate Chart(Includes county and stadium rates)
  - o Use Tax
  - o Brackets for all of the tax rates, except the local exposition tax, can be found in [Publication 229](#)
  
6. Excise tax rates
  - o Alcohol Beverages
    - Beer
    - Liquor
  - o Cigarette Tax
  - o Fuel Tax
    - Alternate Fuels
    - Aviation Fuel
    - Biodiesel Fuel Tax
    - Motor Vehicle Fuel

- Petroleum Inspection Fee
- Tobacco Products Tax

### 1. What are the individual income tax rates?

Wisconsin individual income tax rates vary from 4.00% to 7.65%, depending upon marital status and income.

For single taxpayers and taxpayers qualified to file as head of household with taxable income:

over	but not over	2018 tax is	of the amount over
\$0	\$11,450	4.00%	\$0
\$11,450	\$22,900	\$458.00 + 5.84%	\$11,450
\$22,900	\$252,150	\$1,126.28 + 6.27%	\$22,900
\$252,150		\$15,500.66 + 7.65%	\$252,150

For married taxpayers filing a joint return with taxable income:

over	but not over	2018 tax is	of the amount over
\$0	\$15,270	4.00%	\$0
\$15,270	\$30,540	\$610.80 + 5.84%	\$15,270
\$30,540	\$336,200	\$1,502.57 + 6.27%	\$30,540
\$336,200		\$20,667.45 + 7.65%	\$336,200

For married taxpayers filing separate returns with taxable income:

over	but not over	2018 tax is	of the amount over
\$0	\$7,630	4.00%	\$0
\$7,630	\$15,270	\$305.20 + 5.84%	\$7,630
\$15,270	\$168,100	\$751.38 + 6.27%	\$15,270
\$168,100		\$10,333.82 + 7.65%	\$168,100

**Note:** Nonresidents and part-year residents must prorate the tax based on the ratio of their Wisconsin income to their federal adjusted gross income. See the Wisconsin [Form 1NPR](#) for further details.

### 2. What is the sales tax rate?

The Wisconsin sales tax is a 5% tax imposed on the sales price of retailers who sell, license, lease, or rent tangible personal property, certain coins and stamps, certain leased property affixed to realty, or certain digital goods, or sell, license, perform, or furnish taxable services in Wisconsin.

### 3. What is the use tax rate?

The Wisconsin use tax is a 5% tax imposed on the purchase price of tangible personal property, certain coins and stamps, certain leased property affixed to realty, certain digital goods, or taxable services that are used, stored, or consumed within Wisconsin, but upon

which a Wisconsin sales or use tax has not previously been paid.

#### 4. What is the county rate?

For the 67 Wisconsin counties who have adopted a county tax, the county tax is a 0.5% tax imposed on the sales price from retail sales, licenses, leases, or rentals of tangible personal property, certain coins and stamps, certain leased property affixed to realty, or certain digital goods, or the selling, licensing, performing, or furnishing of taxable services in a county with a county tax, with the following exception. Sales of motor vehicles, boats, recreational vehicles, and aircraft are subject to the county use tax (rather than county sales tax).

Retailers who make sales subject to the 0.5% county tax must collect 5.5% sales tax on their retail sales:

- o 5% state sales tax, and
- o 0.5% county sales tax.

#### Sales Tax Rate Chart

The following chart lists the total sales and use tax rate for each county. The effective date of the county or stadium tax is shown below the tax rate for those counties in which the county or stadium tax applies.

COUNTY NAME AND CODE	STATE TAX RATE	COUNTY TAX RATE & EFFECTIVE DATES	STADIUM TAX RATE & EFFECTIVE DATES	TOTAL
Adams (1)	5%	0.50% -- 1/1/94		5.50%
Ashland (2)	5%	0.50% -- 4/1/88		5.50%
Barron (3)	5%	0.50% -- 4/1/86		5.50%
Bayfield (4)	5%	0.50% -- 4/1/91		5.50%
Brown (5)	5%	0.50%-- 1/1/18	(0.50% for 11/1/00 - 9/30/15)	5.50%
Buffalo (6)	5%	0.50% -- 4/1/87		5.50%
Burnett (7)	5%	0.50% -- 4/1/89		5.50%
Calumet (8)	5%	0.50% -- 4/1/18		5.50%
Chippewa (9)	5%	0.50% -- 4/1/91		5.50%
Clark (10)	5%	0.50% -- 1/1/09		5.50%
Columbia (11)	5%	0.50% -- 4/1/89		5.50%
Crawford (12)	5%	0.50% -- 4/1/91		5.50%
Dane (13)	5%	0.50% -- 4/1/91		5.50%
Dodge (14)	5%	0.50% -- 4/1/94		5.50%
Door (15)	5%	0.50% -- 4/1/88		5.50%
Douglas (16)	5%	0.50% -- 4/1/91		5.50%

<b>COUNTY NAME AND CODE</b>	<b>STATE TAX RATE</b>	<b>COUNTY TAX RATE &amp; EFFECTIVE DATES</b>	<b>STADIUM TAX RATE &amp; EFFECTIVE DATES</b>	<b>TOTAL</b>
Dunn (17)	5%	0.50% -- 4/1/86		5.50%
Eau Claire (18)	5%	0.50% -- 1/1/99		5.50%
Florence (19)	5%	0.50% -- 7/1/06		5.50%
Fond du Lac (20)	5%	0.50% -- 4/1/10		5.50%
Forest (21)	5%	0.50% -- 4/1/95		5.50%
Grant (22)	5%	0.50% -- 4/1/02		5.50%
Green (23)	5%	0.50% -- 1/1/03		5.50%
Green Lake (24)	5%	0.50% -- 7/1/99		5.50%
Iowa (25)	5%	0.50% -- 4/1/87		5.50%
Iron (26)	5%	0.50% -- 4/1/91		5.50%
Jackson (27)	5%	0.50% -- 4/1/87		5.50%
Jefferson (28)	5%	0.50% -- 4/1/91		5.50%
Juneau (29)	5%	0.50% -- 4/1/92		5.50%
Kenosha (30)	5%	0.50% -- 4/1/91		5.50%
Kewaunee (31)	5%	0.50% -- 4/1/17		5.50%
La Crosse (32)	5%	0.50% -- 4/1/90		5.50%
Lafayette (33)	5%	0.50% -- 4/1/01		5.50%
Langlade (34)	5%	0.50% -- 4/1/88		5.50%
Lincoln (35)	5%	0.50% -- 4/1/87		5.50%
Manitowoc (36)	5%			5%
Marathon (37)	5%	0.50% -- 4/1/87		5.50%
Marinette (38)	5%	0.50% -- 10/1/01		5.50%
Marquette (39)	5%	0.50% -- 4/1/89		5.50%
Menominee (72)	5%			5%
Milwaukee (40)	5%	0.50% -- 4/1/91	0.10% - -1/1/96	5.60%
Monroe (41)	5%	0.50% -- 4/1/90		5.50%
Oconto (42)	5%	0.50% -- 7/1/94		5.50%
Oneida (43)	5%	0.50% -- 4/1/87		5.50%
Outagamie (44)	5%	0.50% -- 1/1/20		5% 5.50% -- 1/1/20

COUNTY NAME AND CODE	STATE TAX RATE	COUNTY TAX RATE & EFFECTIVE DATES	STADIUM TAX RATE & EFFECTIVE DATES	TOTAL
Ozaukee (45)	5%	0.50% -- 4/1/91	0.10% - -1/1/96	5.60%
Pepin (46)	5%	0.50% -- 4/1/91		5.50%
Pierce (47)	5%	0.50% -- 4/1/88		5.50%
Polk (48)	5%	0.50% -- 4/1/88		5.50%
Portage (49)	5%	0.50% -- 4/1/89		5.50%
Price (50)	5%	0.50% -- 1/1/93		5.50%
Racine (51)	5%		0.10% - -1/1/96	5.10%
Richland (52)	5%	0.50% -- 4/1/89		5.50%
Rock (53)	5%	0.50% -- 4/1/07		5.50%
Rusk (54)	5%	0.50% -- 4/1/87		5.50%
St. Croix (55)	5%	0.50% -- 4/1/87		5.50%
Sauk (56)	5%	0.50% -- 4/1/92		5.50%
Sawyer (57)	5%	0.50% -- 4/1/87		5.50%
Shawano (58)	5%	0.50% -- 4/1/90		5.50%
Sheboygan (59)	5%	0.50% -- 1/1/17		5.50%
Taylor (60)	5%	0.50% -- 7/1/99		5.50%
Trempealeau (61)	5%	0.50% -- 10/1/95		5.50%
Vernon (62)	5%	0.50% -- 1/1/97		5.50%
Vilas (63)	5%	0.50% -- 4/1/88		5.50%
Walworth (64)	5%	0.50% -- 4/1/87		5.50%
Washburn (65)	5%	0.50% -- 4/1/91		5.50%
Washington (66)	5%	0.50% -- 1/1/99	0.10% -- 1/1/96	5.60%
Waukesha (67)	5%		0.10% -- 1/1/96	5.10%
Waupaca (68)	5%	0.50% -- 4/1/89		5.50%
Waushara (69)	5%	0.50% -- 4/1/90		5.50%
Winnebago (70)	5%			5%
Wood (71)	5%	0.50% -- 1/1/04		5.50%

**Caution:** Retailers who are not located in a county with a tax are still subject to the county tax and are required to collect and remit it, if they:

- make taxable sales that are sourced to (i.e., take place in) a county with a tax; or
- sell a motor vehicle, boat, recreational vehicle, or aircraft that will be customarily kept in a county which has adopted the county tax.

To determine the appropriate Wisconsin state, county, and/or stadium sales and use tax rate that applies to a particular transaction, click here.

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of September 24, 2019: Sections 71.06, 77.52, 77.522, 77.53, 77.70, 77.705, 77.706, 77.707, 77.72, 77.785, 77.981, 77.99, 77.994, 77.995, 77.9962, 78.015, 78.017, 78.405, 78.407, 139.02, 139.03, 139.31, 139.76 and 168.12, Wis. Stats.

Laws enacted and in effect after September 24, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to September 24, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

### FOR QUESTIONS OR COMMENTS CONTACT:

MS 5-77

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