

**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.

Document Number	Document Title
100142	Local Exposition Taxes - Common Questions

State of Wisconsin
Department of Revenue

Local Exposition Taxes

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 local exposition taxes?
2. Who is subject to local exposition taxes?
3. Where does a sale take place?
4. How do I register?
5. How do I file returns and pay the tax?
6. How often must I file?
7. When are my returns due?
8. How do I obtain an extension of time to file?

1. **What are local exposition taxes?**

The City of Milwaukee created a Local Exposition District called the "Wisconsin Center Tax District" for the purpose of acquiring and managing exposition center facilities. To fund these facilities, the District imposes the taxes listed below. The Wisconsin Department of Revenue is responsible for administering these taxes.

- o 2.5% basic room tax
- o 7% additional room tax (City of Milwaukee only)
- o 0.5% food and beverage tax
- o 3% rental car tax

For more information, see [Publication 410](#), *Local Exposition Taxes*.

2. **Who is subject to local exposition taxes?**

Persons selling lodging, food or beverages, or renting automobiles in municipalities located wholly or partially within Milwaukee County.

Important: In these Common Questions, "Milwaukee County" means a city or village wholly or partially in Milwaukee County. For example:

Since the Village of Bayside and the City of Milwaukee are located partially within Milwaukee County, they are in "Milwaukee County" for purposes of the local exposition taxes. All sales that take place in the Village of Bayside or the City of Milwaukee are considered to be in "Milwaukee County."

Exception: Persons selling food and beverages subject to the food and beverage tax are exempt from the tax if their liability for the tax on sales of such food and beverages is less than \$5 for the taxable year.

3. Where does a sale take place?

- o **Lodging**

A sale of lodging takes place at the location where the lodging is furnished to a customer. If the lodging is furnished in Milwaukee County, it is subject to the 2.5% basic room tax. If the lodging is furnished in the City of Milwaukee, it is subject to the 2.5% basic room tax and the 7% additional room tax.

- o **Food and beverages**

If the purchaser receives the food or beverages at the seller's business location, the sale takes place at that business location.

If the purchaser does not receive the food or beverages at the seller's business location, the sale takes place at the location where the purchaser, or the person on behalf of the purchaser, receives the food or beverages. This includes the location indicated by the instructions known to the seller for delivery to the purchaser, or the person designated by the purchaser to take delivery.

If a sale of candy, soft drinks, or prepared food takes place in Milwaukee County, it is subject to the 0.5% food and beverage tax. If a sale of alcoholic beverages is for consumption on the seller's premises in Milwaukee County, it is subject to the 0.5% food and beverage tax.

Example: A restaurant in Waukesha County receives an order for prepared food. The prepared food is delivered by the restaurant to the customer at her Milwaukee County address. The sale of the prepared food is subject to the 0.5% food and beverage tax because the sale took place in Milwaukee County (where the restaurant delivered the prepared food to the buyer).

- o **Rental cars**

A rental that requires only one payment

The rental of an automobile that requires only one payment takes place at the lessor's (seller's) business location if the lessee (customer) receives the automobile at the lessor's business location. If the lessee does not receive the automobile at the lessor's business location, the sale takes place at the location where the lessee or the lessee's designated donee receives the automobile, including the location indicated by the instructions known to the lessor for delivery to the lessee or the lessee's designated donee.

A rental that requires more than one payment

The rental of an automobile that requires more than one payment takes place at the automobile's primary location as indicated by an address for the automobile that is provided by the lessee and that is available to the lessor in the records that the lessor maintains in the ordinary course of the lessor's business, if the use of such an address does not constitute bad faith. The location of the rental is not altered by any intermittent use of the automobile at different locations.

4. **How do I register?**

Complete the [online application](#) or Form BTR-101, *Application for Business Tax Registration*. The department will immediately acknowledge receipt of online applications.

Note: Even if you are registered for Wisconsin sales and use tax, you must register for the local exposition tax if you make sales described in [Answer 2](#). We will send you a 15-digit local exposition account number for reporting the tax.

5. **How do I file returns and pay the tax?**

Use [My Tax Account](#), the department's online filing system, to report the local exposition tax on the Local Exposition Return.

Return instructions are available here [📄 instructions](#).

6. **How often must I file?**

Your filing frequency will be noted on your Business Tax Registration greeting letter. If the department changes your filing frequency, you will be notified in writing prior to the change. You must file for each "reporting period," even if no tax is due for that period.

7. **When are my returns due?**

The due date for annual, quarterly, and monthly filers is the end of the month following the reporting period. Example: A quarterly filer's first quarterly return (Jan, Feb, Mar) is due to the department by April 30.

Returns filed via My Tax Account using an ACH debit method of payment, must be filed and paid prior to 4:00 p.m. (CST) on the due date.

Note - If the due date falls on a weekend or legal holiday, the due date is extended to the business day immediately following the weekend or legal holiday.

8. **How do I obtain an extension of time to file?**

You may request an extension of time to file through My Tax Account, or by writing or faxing the department by the due date of your return. Wisconsin Department of Revenue, Sales Unit, Mail Stop 3-14, PO Box 8902, Madison WI 53708-8902.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of December 6, 2019: Sections 66.0615, 77.522, 77.58, 77.98, 77.981, 77.9815, 77.982, 77.99, 77.991, 229.42, 229.43 and 229.44, Wis. Stats., and secs. Tax 1.12, 11.001 and 11.945, Wis. Adm. Code.

Laws enacted and in effect after December 6, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to December 6, 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

WISCONSIN DEPARTMENT OF REVENUE

Customer Service Bureau

PO Box 8949

Madison, WI 53708-8949

Phone: (608) 266-2776

Fax: (608) 327-0232

Email additional questions to DORBusinessTax@wisconsin.gov

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