

**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
100242	Wayfair Decision – Information for Wisconsin Businesses - Information Page

State of Wisconsin
Department of Revenue

Wayfair Decision – Information for Wisconsin Businesses

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.

A Wisconsin business' in-state sales of products and services are not affected by the U.S. Supreme Court's decision in [South Dakota v. Wayfair, Inc.](#) The Court's decision provides that a state can require out-of-state sellers without a physical presence in that state (i.e., remote sellers) to collect and remit sales and use tax on sales delivered into that state. Therefore, if a Wisconsin business sells a taxable item that is delivered to a location in Wisconsin, the Wisconsin business will collect and remit the applicable taxes based on the delivery location in Wisconsin. This tax treatment was not changed by the Court's decision on June 21, 2018.

However, Wisconsin businesses must determine if they are required to collect another state's sales or use tax on sales delivered outside Wisconsin. Each state's laws and rules are different and applying the Court's decision will vary by state. In addition, the implementation dates for states that are requiring remote sellers to collect their sales or use tax may be different. A Wisconsin business should contact each state it makes sales into to determine if the Wisconsin business is required to collect that state's tax.

Wisconsin is one of 24 states that are members of the Streamlined Sales Tax Governing Board. Streamlined Sales Tax information is provided on the department's [Streamlined Sales and Use Tax](#) webpage. The Streamlined Sales Tax website also has numerous member and non-member state resources available to assist Wisconsin businesses. These resources include:

- [Streamlined Sales Tax Registration System](#) – Wisconsin businesses can register for sales and use tax in the member states by submitting a single application. There is no fee to complete and submit this online registration.
- [Certified Service Providers \(CSPs\) FAQs](#) – CSPs are certified under the Streamlined Sales and Use Tax Agreement to perform all the seller's sales and use tax functions, except the seller's obligation to remit tax on its own purchases. A CSP allows a business to outsource most of its sales tax administration responsibilities. Wisconsin businesses have an option to contract with a CSP when registering through the

Streamlined Sales Tax Registration System.

- Remote Sellers: SD v Wayfair Decision – Wisconsin businesses can access updated remote seller information based on the Court's decision. This webpage provides contact information for states and various FAQs, including collection dates and registration information.
- Remote Seller Guidance by State – Chart – Wisconsin businesses can access remote seller information for both Streamlined Sales Tax member states and non-member states. The chart provides state specific guidance, including links to state websites, remote seller compliance dates, remote seller thresholds, and links to each state's remote seller guidance web page.
- State Website and Contact Information – Wisconsin businesses can access sales tax information for both Streamlined Sales Tax member states and non-member states. Information includes links to state websites, customer service contact information, registration pages, sales and use tax rates, and taxable/exempt information for each state.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of December 12, 2019: Subchapter III of Ch. 77, Wis. Stats.

Laws enacted and in effect after December 12, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to December 12, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100242

December 12, 2019

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