

**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
100190	Premier Resort Area Tax - Common Questions

State of Wisconsin
Department of Revenue

Premier Resort Area Tax

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 is the premier resort area tax, and what are the rates?
2. Which municipalities may adopt the premier resort area tax?
3. Which municipalities have adopted the premier resort area tax?
4. What types of sales are subject to the premier resort area tax, and who is responsible for paying it?
5. How do I report and pay the premier resort area tax?

1. **What is the premier resort area tax, and what are the rates?**

The premier resort area tax is a local retail sales tax which was authorized by the Wisconsin Legislature and is administered by the Wisconsin Department of Revenue. Under law, the sponsoring municipality or other political subdivision may only use the proceeds of this tax to pay for infrastructure expenses within this jurisdiction.

The premier resort area tax rates are as follows:

- The Village of Sister Bay: 0.5% (effective July 1, 2018)
- The City of Rhinelander: 0.5%
- The Village of Stockholm: 0.5%
- The City of Eagle River: 0.5%
- The City of Bayfield: 0.5%
- The City of Wisconsin Dells: 1.25%
- The Village of Lake Delton: 1.25%

Note: The premier resort tax is only imposed on certain sellers (see #4 below). For more information, see Wisconsin [Publication 403](#), *Premier Resort Area Tax*.

2. **Which municipalities may adopt the premier resort area tax?**

A sponsoring municipality or other political subdivision that has at least 40% of its equalized assessed property values used by the tourism-related retailers in sec. 66.1113(1)(d), Wis. Stats., may enact an ordinance which puts this tax into effect.

Exception: The cities of Bayfield, Eagle River, Rhinelander and the villages of Ephraim, Sister Bay, and Stockholm have been authorized by the Legislature to impose the 0.5% premier resort area tax even if less than 40% of the equalized assessed value of the taxable property within those cities or villages is used by tourism-related retailers.

3. Which municipalities have adopted the premier resort area tax?

- o The Village of Sister Bay, effective July 1, 2018
- o The City of Rhinelander, effective January 1, 2017
- o The Village of Stockholm, effective October 1, 2014
- o The City of Eagle River, effective October 1, 2006
- o The City of Bayfield, effective January 1, 2003
- o The City of Wisconsin Dells, effective July 1, 1998
- o The Village of Lake Delton, effective April 1, 1998

4. What types of sales are subject to the premier resort area tax, and who is responsible for paying it?

Sales meeting **both** of the following conditions are subject to the premier resort area tax:

1. The sale, license, lease, or rental of the taxable product or taxable service takes place in (i.e., is "sourced" to) a premier resort area, and
2. The seller is classified in the Standard Industrial Classification Manual, 1987 Edition, published by the U.S. Office of Management and Budget, under one of the following Standard Industrial Classification (SIC) numbers.

A seller making sales, licenses, leases, or rentals of products or services subject to state sales tax, that meet both of the conditions above must charge, collect, report, and remit the premier resort area tax to the Department of Revenue.

SIC Code	Type	Description
5311	Department Stores	Retail stores generally carrying a general line of apparel, such as suits, coats, dresses, and furnishings; home furnishings, such as furniture, floor coverings, curtains, draperies, linens, and major household appliances; and housewares, such as table and kitchen appliances, dishes, and utensils. These stores must carry men's and women's apparel and either major household appliances or other home furnishings. These and other merchandise lines are normally arranged in separate sections or departments with the accounting on a departmentalized basis. The departments and functions are integrated under a single management. The stores usually provide their own charge accounts, deliver merchandise, and maintain open stocks. These stores normally have 50 employees or more. Establishments which sell a similar range of merchandise with less than 50 employees are classified in Industry 5399. Establishments which do not carry these general lines of merchandise are classified according to their primary activity.

SIC Code	Type	Description
5331	Variety Stores	Establishments primarily engaged in the retail sale of a variety of merchandise in the low and popular price ranges. Sales usually are made on a cash-and-carry basis, with the open-selling method of display and customer selection of merchandise. These stores generally do not carry a complete line of merchandise, are not departmentalized, do not carry their own charge service, and do not deliver merchandise.
5399	Miscellaneous General Merchandise Stores	Establishments primarily engaged in the retail sale of a general line of apparel, dry goods, hardware, housewares or home furnishings, groceries, and other lines in limited amounts. Stores selling commodities covered in the definition for department stores, but normally having less than 50 employees, and stores usually known as country general stores are included in this industry. Establishments primarily engaged in the retail sale of merchandise by television, catalog and mail-order are classified in Industry 5961.
5441	Candy, Nut, and Confectionary Stores	Establishments primarily engaged in the retail sale of candy, nuts, popcorn, and other confections.
5451	Dairy Product Stores	Establishments primarily engaged in the retail sale of packaged dairy products to over-the-counter customers. Ice cream and frozen custard stands are classified in Industry 5812, and establishments selling ice cream and similar products from trucks or wagons are classified in Industry 5863. Establishments primarily engaged in processing and distributing milk and cream are classified in Manufacturing, Industry Group 202.
5461	Retail Bakeries	Establishments primarily engaged in the retail sale of bakery products. The products may be purchased from others or made on the premises. Establishments manufacturing bakery products for the trade are classified in Manufacturing, Industry Group 205, and those purchasing bakery products and selling house-to-house are classified in Industry 5963.
5499	Miscellaneous Food Stores	Establishments primarily engaged in the retail sale of specialized foods, not elsewhere classified, such as eggs, poultry, health foods, spices, herbs, coffee, and tea. The poultry stores may sell live poultry, slaughter and clean poultry for their own account, and sell dressed fowls, or sell fowls cleaned and dressed by others.

SIC Code	Type	Description
5541	Gasoline Service Stations	Gasoline service stations primarily engaged in selling gasoline and lubricating oils. These establishments frequently sell other merchandise, such as tires, batteries, and other automobile parts, or perform minor repair work. Gasoline stations combined with other activities, such as grocery stores, convenience stores, or carwashes, are classified according to the primary activity.
5611	Men's and Boys' Clothing and Accessory Stores	Establishments primarily engaged in the retail sale of men's and boys' ready-to-wear clothing and accessories.
5621	Women's Clothing Stores	Establishments primarily engaged in the retail sale of a general line of women's ready-to-wear clothing. This industry also includes establishments primarily engaged in the specialized retail sale of women's coats, suits, and dresses. Custom tailors primarily engaged in making women's clothing to individual order are classified in Industry 5699.
5632	Women's Accessory and Specialty Stores	Establishments primarily engaged in the retail sale of women's clothing accessories and specialties, such as millinery, blouses, foundation garments, lingerie, hosiery, costume jewelry, gloves, handbags, and furs (including custom made furs).
5641	Children's and Infants' Wear Stores	Establishments primarily engaged in the retail sale of children's and infants' clothing, furnishings, and accessories. Such establishments may specialize in either children's or infants' wear or they may sell a combination of children's and infants' wear.
5651	Family Clothing Stores	Establishments primarily engaged in the retail sale of clothing, furnishings, and accessories for men, women, and children, without specializing in sales for an individual sex or age group.
5661	Shoe Stores	Establishments primarily engaged in the retail sale of men's, women's, and children's footwear, including athletic footwear: These establishments frequently carry accessory lines, such as hosiery, gloves, and handbags.
5699	Miscellaneous Apparel and Accessory Stores	Establishments primarily engaged in the retail sale of specialized lines of apparel and accessories, not elsewhere classified, such as uniforms, bathing suits, raincoats, riding apparel, sports apparel, umbrellas, wigs, and toupees. This industry also includes custom tailors primarily engaged in making and selling men's and women's clothing, except fur apparel. Establishments primarily engaged in making fur apparel to custom order are classified in Industry 5632.

SIC Code	Type	Description
5812	Eating Places	Establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption. Caterers and industrial and institutional food service establishments are also included in this industry.
5813	Drinking Places	Establishments primarily engaged in the retail sale of alcoholic drinks, such as beer, ale, wine, and liquor, for consumption on the premises. The sale of food frequently accounts for a substantial portion of the receipts of these establishments.
5912	Drug Stores and Proprietary Stores	Establishments engaged in the retail sale of prescription drugs, proprietary drugs, and nonprescription medicines, and which may also carry a number of related lines, such as cosmetics, toiletries, tobacco, and novelty merchandise. These stores are included on the basis of their usual trade designation rather than on the stricter interpretation of commodities handled. This industry includes drug stores which also operate a soda fountain or lunch counter.
5921	Liquor Stores	Establishments primarily engaged in the retail of packaged alcoholic beverages, such as ale, beer, wine, and liquor, for consumption off the premises. Stores selling prepared drinks for consumption on the premises are classified in Industry 5813.
5941	Sporting Goods Stores and Bicycle Shops	Establishments primarily engaged in the retail sale of sporting goods, sporting equipment, and bicycles, bicycle parts, and accessories. Retail establishments primarily engaged in selling motorized bicycles are classified in Industry 5571, and those engaged in the retail sale of athletic footwear are classified in Industry 5661. Establishments primarily engaged in repairing bicycles are classified in Services, Industry 7699, and those renting bicycles are classified in Industry 7999.
5942	Bookstores	Establishments primarily engaged in the retail sale of new books and magazines. Establishments primarily engaged in the retail sale of used books are classified in Industry 5932.
5943	Stationery Stores	Establishments primarily engaged in the retail sale of stationery, such as paper and paper products (including printing and engraving), postcards, and paper novelties. These establishments may also sell additional lines of office type supplies, such as accounting and legal forms, blank books and forms, and office forms and supplies. Establishments primarily engaged in selling office forms and supplies are classified in Wholesale Trade, Industry 5112. Establishments primarily engaged in the retail sale of greeting cards are classified in Industry 5947.

SIC Code	Type	Description
5944	Jewelry Stores	Establishments primarily engaged in the retail sale of any combination of the lines of jewelry, such as diamonds and other precious stones mounted in precious metals as rings, bracelets, and broaches; sterling and plated silverware; and watches and clocks. Stores primarily engaged in watch and jewelry repair are classified in Services, Industry 7631. Establishments primarily engaged in selling costume jewelry are classified in Industry 5632.
5945	Hobby, Toy, and Game Shops	Establishments primarily engaged in the retail sale of toys, games, and hobby and craft kits and supplies. Establishments primarily engaged in selling artists' supplies or collectors' items, such as coins, stamps, and autographs, are classified in Industry 5999.
5946	Camera and Photographic Supply Stores	Establishments primarily engaged in the retail sale of cameras, film, and other photographic supplies and equipment. Establishments primarily engaged in the retail sale of video cameras are classified in Industry 5731 and those engaged in finishing films are classified in Services, Industry 7384.
5947	Gift, Novelty, and Souvenir Shops	Establishments primarily engaged in the retail of combined lines of gifts and novelty merchandise, souvenirs, greeting cards, holiday decorations, and miscellaneous small art goods.
5948	Luggage and Leather Goods Stores	Establishments primarily engaged in the retail sale of luggage, trunks, and leather goods.
5949	Sewing, Needlework, and Piece Goods Stores	Establishments primarily engaged in the retail sale of sewing supplies, fabrics, patterns, yarn and other needlework accessories.
5992	Florists	Establishments primarily engaged in the retail sale of cut flowers and growing plants. Establishments primarily engaged in the -retail sale of seeds, bulbs, and nursery stock are classified in Industry 5261, and greenhouses and nurseries primarily engaged in growing seeds, bulbs, flowers, and nursery stock are classified in Agriculture, Industry 0181.
5993	Tobacco Stores and Stands	Establishments primarily engaged in the -retail sale of cigarettes, cigars, tobacco, and smokers' supplies.
5994	News Dealers and Newsstands	Establishments primarily engaged in the retail sale of newspapers, magazines, and other periodicals. Home delivery of newspapers by other than printers or publishers is classified in Industry 5963.

SIC Code	Type	Description
5999	Miscellaneous Retail Stores	Establishments primarily engaged in the retail sale of specialized lines of merchandise, not elsewhere classified, such as artists' supplies; orthopedic and artificial limbs; rubber stamps; pets; religious goods; and monuments and tombstones. This industry also includes establishments primarily engaged in selling a general line of their own or consigned merchandise at retail on an auction basis. Establishments primarily engaged in auctioning tangible personal property of others on a contract or fee basis are classified in Services, Industry 7389.
7011	Hotels and Motels	Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. Hotels which are operated by membership organizations and open to the general public are included in this industry. Hotels operated by organizations for their members only are classified in Industry 7041. Apartment hotels are classified in Real Estate, Industry 6513, rooming and boarding houses are classified in Industry 7021; and sporting and recreational camps are classified in Industry 7032.
7032	Sporting and Recreational Camps	Establishments primarily engaged in operating sporting and recreational camps, such as boys' and girls' camps, and fishing and hunting camps. Establishments primarily engaged in operating sports instructional camps, such as baseball, basketball, football, or karate camps, and those operating day camps are classified in Industry 7999.
7033	Recreational Vehicle Parks and Campsites	Establishments primarily engaged in providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Establishments primarily engaged in operating residential trailer parks are classified in Real Estate, Industry 6515.
7922	Theatrical Producers (Except Motion Picture) and Miscellaneous Theatrical Services	Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs. Establishments primarily engaged in the production of taped television programs and commercials are classified in Industry 7812. Theaters which are normally rented to theatrical producers and stock companies are classified in Real Estate, Industry 6512. Motion picture theaters and motion picture service industries are classified in Major Group 78. Establishments primarily engaged in operating dinner theaters are classified in Retail Trade, Industry 5812.

SIC Code	Type	Description
7929	Bands, Orchestras, Actors, and Other Entertainers and Entertainment Groups	Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.
7948	Racing, Including Track Operation	Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators.
7991	Physical Fitness Facilities	Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Also included in this industry are establishments providing aerobic dance and exercise classes. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industries 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classed in Industry 7299.
7992	Public Golf Courses	Establishments primarily engaged in the operation of golf courses open to the general public on a contract or fee basis. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.
7993	Coin-Operated Amusement Devices	Establishments primarily engaged in coin-operated amusement devices, either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, slot machines, and similar types of amusement equipment. Amusement (including video game) arcades and parlors are also included in this industry.
7996	Amusement Parks	Establishments of the type known as amusement parks and kiddie parks which group together and operate in whole or in part a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Amusement concessionaires operating within the park are generally classified in Industry 7999.
7997	Membership Sports and Recreation Clubs	Sports and recreation clubs which are restricted to use by members and their guests. Country, golf, tennis, yacht, and amateur sports and recreation clubs are included in this industry. Physical fitness facilities are classified in Industry 7991.

SIC Code	Type	Description
7999	Amusement and Recreation Services, Not Elsewhere Classified	Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, riding academies and schools, carnival operation, exposition operation, horse shows, picnic grounds operation, rental of rowboats and canoes, and shooting galleries. Establishments primarily engaged in showing or handling animals at shows or exhibitions are classified in Agricultural Services, Industry Group 075.

Any retailer that would have been classified in one of the industry numbers above, except for the fact that it is a retail outlet for a manufacturer or wholesaler, will be considered to be classified in one of the industry numbers above for purposes of the premier resort area tax.

5. How do I report and pay the premier resort area tax?

Use [My Tax Account](#), the department's online filing system to report the premier resort area tax on the Premier Resort Area Tax Return. To use [My Tax Account](#), you will need a logon ID and password. Additional information is available at: [Using My Tax Account](#).

You must file a return for each "reporting period," even if no tax is due for that period. You may download form [instructions](#). The department will immediately acknowledge receipt of returns filed electronically.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of January 2, 2020: Sections 66.1113, 77.522, 77.75, 77.76, 77.994, and 77.9941, Wis. Stats., and secs. Tax 11.01 and 11.96, Wis. Adm. Code.

Laws enacted and in effect after January 2, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to January 2, 2020, 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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