

**Chapter Tax 11****SALES AND USE TAX****Tax 11.01 Concessionaires**

**Tax 11.01 Concessionaires.** (Sections 77.52 (7), (8), (19) and 77.61 (2) Wis. Stats.). (1) Each person desiring to engage in or conduct business as a concessionaire at a fair, carnival, circus or other temporary location at an event of seven days duration or less shall file with the department an application for a temporary seller's permit for each concession on a form prescribed by the department. Such person shall furnish the department with the name and address of his agent in this state upon whom any process, notice or demand required or permitted by law to be served upon him may be served. Such permit shall be valid for the duration of the event for which it is issued. At the time of making such application such person shall pay to the department \$10 for each permit desired, \$2 of which shall be the permit fee required under section 77.52 (8), Wis. Stats., and \$8 of which shall be security to protect the revenue of the state as provided by section 77.61 (2), Wis. Stats. Such person shall file with the department a return by the last day of October reporting taxes imposed for the fiscal year ending on the previous September 30.

(2) Examples of "concessionaires" are persons conducting the following businesses at such events: nickel pitch, pop in, ring toss, short range, basketball, guess your weight, jewelry stand, fish pond, photo stand and tip the bottle. Further examples include persons selling ice cream, cotton candy, candy apples, sno cones, popcorn, or frozen delight from stands at such events.

(3) For purposes of this rule, "concessionaires" do not include persons selling meals (including lunches or sandwiches) regardless of whether such persons may otherwise qualify as concessionaires at the same location; nor does the term include persons furnishing amusement rides at such events.

**History:** Cr. Register, June, 1965, No. 114, eff. 7-1-65.