

SALES AND USE TAX

(Including County, Stadium, Local Exposition District, and Premier Resort Area Taxes and Rental Vehicle, Limousine, and Dry Cleaning Fees)

GENERAL TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins, IS&E Publications, Sales Tax Reports, Attorney Generals' Opinions, Administrative Directives, Field Audit Section Bulletins, Large Case Conference Papers, and IS&E Newsletters

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
A					
Absorb the tax					
illegal to advertise	77.52(4) .....	.....	81-5,152-2	6-71,3-07,2-10	
legal to advertise .....	.....	.....	172-24	2-11	
Accounting methods		11.92			
accrual basis required	77.58(6m)(a);	11.30 .....	.....	.....	.....
	(77.51(4)(d), repealed ..				
	10-1-09)				
formula methods of reporting .....	.....	.....	6-5	9-69	
separating taxable and nontaxable sales	77.60(8)				
Admissions	77.52(2)(a)2	11.54,11.65 ..	59-14,114-17	3-74 .....	.....
American Legion baseball	77.54(35) .....	.....	43-31	1-85	
amusement devices .....	.....	.....	.....	3-14	
bingo operations	77.51(9)(a) .....	.....	1-5	9-73,6-74	
boat launching fees .....	.....	.....	110-31		
campground receipts .....	.....	11.65	1-6,10-4,132-28,P239 ..	6-72,1-87	
circus world museum	77.54(10) .....	.....	43-31	1-85	A1
club dues contingencies .....	.....	.....	.....	.....	.....
concerts - professional entertainers .....	.....	.....	1-6,59-14,150-31		
concessionaires	77.52(19)	11.53	1-6		
Concorde flights .....	.....	.....	.....	.....	.....
county and district fairs .....	.....	.....	1-6,109-10,113-25	2-98	
cover charges .....	.....	.....	146-26	1-06	
educational .....	.....	.....	92-27,106-27		
entry fees for runs and races .....	.....	.....	74-22,188-8	2-15	
entry fees paid by professionals .....	.....	.....	6-4		
entry fees to fishing contests .....	.....	.....	6-4		
fall farm events .....	.....	.....	191-3	4-15	
fees for sports .....	.....	.....	152-5	3-07,3-09,	
				4-09,5-09	
football game license or right	77.54(45) .....	.....	126-8	2-01	
gambling machines .....	.....	.....	140-4,146-14	1-05,3-14	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
golf courses.....			P226		
Great Lakes boat operator's receipts.....				9-73	
gun clubs.....			148-14	2-06,2-07	
hang glider.....			125-25		
health clubs.....			1-6,78-15		
homeowners association dues.....			201-24		
hot air balloon rides.....				4-10	
league entry fees.....	77.54(65)(a)3		152-5, 199-22		
lessons.....			78-15,P201		
membership subscription fees.....			200-28		
multipurpose facilities.....			28-17,78-15,186-5, P209,FS2107	3-14	
museums.....		11.65	106-27		
professional football games.....	77.54(45)		120-7	2-00	
raffle ticket receipts.....			37-31,P206	2-83,2-84	
recreational facilities.....			28-17,78-15,128-34		
riding stables.....			1-6,2-4	9-73	
shooting preserves and fish ponds.....			1-6		
sourcing (where the sale takes place).....			172-42	2-11	
square dancing clubs.....			7-6		
stage performance.....			103-48		
state parks and forests.....	77.54(10)	11.65	9-5	9-78	A1
swimming pools.....				4-09	
theater.....			106-27		
ticket brokers.....			114-17,172-42	2-11	
time-share.....	77.52(2)(a)1,2	11.48,11.65	116-16,118-39	2-89,2-99	
tours and cruises.....			1-5,114-17,146-13		
vacation share interests.....	77.52(2)(a)1,2	11.48,11.65	116-16,118-39	6-81,2-99	
wholesale versus retail.....			168-11		
YMCA dues.....			1-6		
youth sports exemption.....	77.52(2)(a)2.c		162-44	3-09,4-09,5-09	
Advertising.....			72-10,P235		
agencies.....		11.70	106-25	3-78	
material used out-of-state.....	77.54(25)	11.19	89-19	9-72	
newspaper inserts.....	77.51(8),77.54(15)		181-7		
printed out-of-state.....	77.51(22)(b)		79-18,91-37		
script writing.....			86-29		
signs.....		11.68	76-11	6-76	
video production.....			86-29		
website designs.....			106-28		
Agents, consignees, lienors and brokers.....	77.51(13)(c)	11.55			
federal government contractors.....	77.55(1)		161-11		
yearbook sales.....	77.54(4)		161-15		
Aircraft.....	77.54(5)(a),(7)	11.84		4-10	
exemption for parts, maintenance, and repair.....	77.52(2)(a)10, 77.54(5)(a)		184-12	2-14	
nonresidents.....	77.53(17r)	11.84	56-26,148-32	2-88,1-14	
parking.....			184-3, 195-12	2-14	
repairs, situs.....			82-34	6-81	
Alcohol (excise tax in price).....				2-08	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
All-terrain vehicles	340.01(2g) .....	.....	104-30,184-4	3-84,2-86,2-87,4-10	
nonresidents .....	.....	.....	184-4	1-11,2-14	
Alternative energy producing products.....	77.54(56)	11.10.....	154-28,162-44,172-1 ..	3-07,3-09,2-11,1-14	
Ambulances .....	.....	.....	4-4,80-33		
Amnesty .....	.....	.....	104-42,108-1		
streamlined	76.67 .....	.....	163-1	2-09	
Amusement devices	77.52(2)(a)2	11.52.....	200-17	3-14	
Amusement receipts (see "Admissions")					
Animal bedding.....	77.54(3m)	11.12(2)(a) ...	49-13		
Animal waste containers.....	77.54(3m)	11.12,11.16 ..		3-84	
Anniversary of sales tax (50 years).....	.....	.....	176-1	3-12	
Annual filing of sales tax returns	77.58(2)(a)	11.93			
Annual information returns - through 1980.....	77.58(2) .....	.....		9-81	
Antiques and works of art .....	.....	.....	10-4,133-22,P230	9-76	
Appeals	77.59 .....	.....	180-18	1-13	
application for abatement.....	77.59(6) .....	.....		
deposits .....	.....	.....	19-7		
nonacquiescence .....	.....	.....	24-19		
Tax Appeals Commission.....	77.59(6)(b) .....	.....	29-4		
to Appellate Bureau.....	.....	.....	29-3		
Appraisals .....	.....	.....	63-18		
Architects					
blueprints .....	.....	.....	85-27		
self-audit project.....	.....	.....	
Artistic expressions .....	.....	11.67	10-4		
Assessments	77.59 .....	.....		
delinquent .....	.....	.....	97-18		
estimated	77.59(9) .....	.....	77-8	2-92	
extensions.....	.....	.....	
in the alternative.....	77.59(9m) .....	.....	87-15	2-94	
injunctions.....	77.61(13) .....	.....		
interest - regular and delinquent rate.....	77.60(1),(2) .....	.....		
jeopardy assessment	77.59(7) .....	.....		
notice to taxpayer.....	77.59(3) .....	.....		
statute of limitations	77.59(3) .....	.....		
use tax - purchases extax from Wisconsin vendors .....	.....	.....	
Auctions	77.51(9)(e),(13)(b),	11.33(4),11.50	116-17, P217	3-76,2-99	
(14)(a)	77.59				
Auditing (also see "Assessments") .....	.....	.....	
computerized .....	.....	.....	
conducting audits .....	.....	.....	152-8		
deadline for submitting audits.....	.....	.....	
electronic records.....	.....	.....	200-22		
receipt for records .....	.....	.....	
reconciliation .....	.....	.....		4-10	
rules	77.61(9) .....	.....		
sampling	77.59(2) .....	.....	196-16, 198-11,199-25		
standard explanations .....	.....	.....	P516		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
taxpayer to produce records.....	77.61(12)				
use tax			153-6	1-99,1-15	
when the auditor calls.....				6-72,6-78	
Authority to audit					
doomage, estimated.....	77.59(9)				
field audit	77.59(2)				
office audit	77.59(1)				
records, make available, receipt for.....					
rules and regulations.....	77.61(9)				
statute of limitations	77.59(3)				
Auto manufacturers					
Automatic data processing (see "Computer and data processing")					
Autos					
personal use by employee			61-20,65-26		
B					
Background music.....		11.64.....		9-72	
Bad debts	77.585(1)	11.30.....	136-22,141-25,150-32,167-14,184-14,184-14,189-15	2-10	
private label credit card debt			107-4,P223	2-14,July 2015	
Bakeries			69-22		
Bankruptcy sales		11.50.....	118-12,P225		
Barber and beauty shop operators	77.51(13)(i).....	11.62.....	124-30,192-15	1-84,3-10,4-15	
Barter receipts	77.51(4)(a).....	11.32(7).....		1-87	
Bed and breakfast inns.....			57-18		
Bicycle tours.....	77.52(2)(a)2.....				
Billboards (see "Advertising, signs")					
Bingo events	77.51(9)(a),..... 77.52(2)(a)2,77.54(7)	11.33,11.65 ..	55-5,59-14		
Boarding animals.....		11.12(6)			
Boats, vessels and barges	77.54(13)	11.85.....	25-12,193-18	4-10	
county tax.....			174-11	1-12	
docking and storage			194-12, 195-12		
DNR collects tax.....	30.52(4)				
fuel			162-39, 197-11, P307	7-09	
launching fees.....			110-31		
nonresident purchases	77.53(17m)		56-26,184-4, 197-9	2-88	
nonresident storage	77.53(17m)		43-30,140-27, 197-9 ...	1-85	
nonresident temporary use		11.85(2)(d) ...	111-18,119-19		
registered with Coast Guard.....			13-5		
supplies.....		11.85			
Body shop operators		11.83.....		9-80	
Bracket system.....	(77.61(3), repealed	11.32.....	128-16,P229	6-72,3-75,1-82	
	10-1-09)				
Broadcasting towers (see "Realty vs. personalty")					
Brokers.....		11.55			
Bullion coins				4-11	
Bundled transactions	77.51(1f).....		164-1,170-7,201-26	5-09,4-10	
Business assets	77.51(9)(am).....		69-35,69-37,83-10	1-93,2-12	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Business tax registration certificate	73.03(50),77.52(7),.....	.....	93-15,95-9,98-2,.....	3-95	
application.....	77.53(9),(9m)	.....	103-2,104-30		
renewal .....	.....	.....	115-3,133-15,137-18,		
renewal .....	.....	.....	140-6	4-98	
required for persons selling to state	77.66 .....	.....	135-25,136-15	1-03	
Buy One Get One (BOGO) .....	.....	.....	172-24,174-17	4-10,2-11,3-11,	
Buyer's clubs.....	.....	.....	.....	4-11	
				9-73	
C					
Cable TV	77.52(2)(a)12,(am).....	11.66.....	45-17		
local government franchise fees.....	.....	.....	55-13		
registering for seller's permits .....	.....	.....	69-26		
satellite TV	77.52(2)(am) .....	.....	99-29,138-30	1-04	
Cake decorations .....	.....	.....	22-10,P239		
Campgrounds (also see "Time-share property") .....	.....	11.46,11.65 ..	1-6,10-4,132-28	1-87,3-12	
Camping fees - state parks.....	77.54(10) .....	.....	62-40	2-89	
Cancellation of seller's permit.....	77.52(12)	11.34	.....	
Car washes .....	.....	11.67	11-5,58-22	3-74,2-08	
Cash discounts.....	77.51(4)(b)1	11.32	.....	
Cash sales .....	.....	.....	196-15		
Caskets and burial vaults	77.54(21) .....	.....	P246		
Catered meals .....	.....	.....	192-16	4-15	
CATV services (see "Cable TV")					
Chambers of commerce .....	.....	.....	FS2106		
Charitable organizations (including hospitals).....	77.54(9a)	11.17	P206		
Check-the-box regulations .....	.....	.....	104-40,110-41,113-28	1-97	
Chemicals and cleaners (manufacturing) .....	.....	.....	.....	3-84	
Child tax rebate	77.68 .....	.....	201-12		
Cigarettes (excise tax in price).....	.....	11.26	16-8	2-08,5-09	
Claims for refund .....	.....	.....	196-18, P216		
by customer	77.59(4) .....	.....	69-22,73-26,87-11,	2-91,2-94,1-13 ..	
.....	.....	.....	88-3,90-4,179-3,197-8,		
.....	.....	.....	P216		
construction activities.....	.....	.....	91-21,146-11,149-6	3-05	
federal excise tax heavy trucks and trailers .....	.....	.....	194-14		
seller must pass on	77.59(4)(c) .....	.....	87-13,145-5,146-11,	2-94,3-05	
.....	.....	.....	149-6,P216		
seller with tax delinquency.....	.....	.....	91-21		
time limitation .....	.....	.....	91-22,99-19,180-22,	1-13	
.....	.....	.....	P216		
Cleaning compounds and solvents.....	.....	11.41(2)(a)4 .	.....	
Cleaning services (see "Janitorial services")					
Clearance certificate.....	77.52(18)(a)	11.91	146-29,150-27		
Close-out sales.....	77.51(9)(a),(am).....	.....	.....
Cloth diapers	77.54(40)	11.72	67-7	2-90	
Coin-operated laundry machines	77.52(2)(a)6.....	11.51	61-19,180-21	1-13,2-13	
Coin-operated telephones .....	.....	.....	97-15	2-96	
Coin-operated vending machines and amusement devices	77.52(1m)	11.52 .....	.....	12-71,3-73	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Coins, bullion.....				4-11	
Collection of tax.....					
beware of separate checks for tax.....				6-75	
bracket system.....		11.32		3-75	
consumer reimbursement.....	77.61(3)				
delinquent taxes.....	77.52(3)				
employer certification.....	77.62(1)		1-5,180-22	1-13	
injunctive relief.....			1-5		
required for persons selling to state.....	77.61(13)				
retailer accepted certificates.....	77.66		135-25	1-03	
retailer's debt.....	77.58(8)				
sales tax.....	77.53(5)				
itinerant vendors.....	77.52(19)				
retailer's discount.....	77.61(4)(c)	11.95			
security required.....	77.61(2)	11.925			
separately stated.....	77.52(5)				
seller or buyer.....	77.53(2),77.57				
use tax.....					
retailers.....	77.51(13)				
separately stated.....	77.53(7)				
Colleges.....			P204		
Commercial photographers.....	77.52(2)(a)7	11.47		3-71	
Common or contract carriers.....	77.54(5)(b)	11.16	4-4,9-5,110-31, 196-17	4-14	
common carrier defined.....	194.01(1)		184-12,186-8		
constitutionality.....			99-23		
limousines.....			80-36		
owner-operator issues.....				3-06,4-10	
parking.....	77.52(2)(a)9		175-1	1-12	
purchase for use out-of-state.....	77.55(2),(2m)				
school buses and mail carriers.....	340.01(56)		P202	12-70,3-74	
single owner entities.....			113-28,139-24		
transfer of assets to subsidiary.....			69-39		
waste hauler.....			134-4,186-8	4-14	
Common residential areas - fuel and electricity.....			76-21		
Common sales and use tax reporting errors.....			10-1	9-71	
Communications and CATV services.....	77.52(2)(a)12	11.66		9-71	
Compromises.....	77.62(1)(e),(f)		103-6, P124		
Computer and data processing - taxable 8-1-77 through 6-30-78.....	77.52(2)(a)13	11.71	5-2,7-5,9-4,168-13	6-72,6-76,9-77, 9-78,6-80	
Computer software.....	77.51(20)		65-27,143-9,148-2, 152-11,168-13		
for disabled.....			78-19		
no allocation of sales price.....			195-9		
programs (canned vs. custom).....		11.71	72-16,76-19,79-23, 81-31,81-33,91-33, 122-38,137-1,141-25, 157-1,160-14	2-86,3-08,1-09	
tangible vs. intangible.....			77-7,91-33,99-19, 107-31,111-33,111-35, 151-20,157-1,160-14	2-92,3-08,1-09	
telephone support.....			140-29		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Concessionaires	77.52(19)	11.53	1-6 .....	.....	.....
Conditional sales	77.51(14)(c)				
Confidentiality of returns	77.61(5)	1.11,1.13	9-7,19-7,54-33,156-2 ..	.....	.....
Consignment sales		11.55		6-79	
Construction contractors (activities) (also see "Realty vs. personalty") .	77.51(2),(14)(i)	11.68	P207	6-71,9-71,3-72,1-90	.....
bathroom fixtures			96-4		
building materials stored in Wisconsin			91-27	5-09	
building sold for removal		11.68			
burglar and fire alarm systems			34-13,P207	3-80	
carpeting installation, moving and repair			11-5	3-77,3-80,9-81	
claims for refund			91-21		
contractor defined			51-18		
countertops			125-26		
county tax			152-4	2-85,1-86,3-86	
credit for tax paid in another state		11.68	113-3,171-1	2-11	
credit for tax paid purchases	77.51(2)		84-26		
custom closet organizer			200-34		
deliver tree to job site			22-9		
dishwashers				2-11	
dumping rock, gravel or road oil				6-76	
electrical contractors			P200	6-81	
electronics and information technology manufacturing zone	77.54(65)		199-19		
elevators				9-72	
exempt contracts - 5-1-82	77.535			1-82	
exempt entity construction	77.54(9a), 77.54(9m) ..	11.03,11.04 ..	74-22,80-37,81-34,115-27,166-13,166-16,185-6,192-6,192-19,193-18,194-12,196-17	3-73,9-80,4-15	
factory built homes			4-3		
faucets			96-4	1-96	
fertilizer blending, feed milling, and grain drying operations-materials	77.54(6)(am)4		184-12	2-14	
fireplaces			200-19		
furnishing asphalt			6-5		
garage door equipment				3-80	
generator, steam and electricity			100-43		
golf course development			P226		
grain bins			26-17,32-9		
highway construction			70-24,72-23,99-20		
highway signs					
lump sum contracts	77.54(60)	11.68	180-19	1-13,2-13	
masonry			188-8	2-15	
materials used out-of-state			196-17		
minor In relation				4-10	
mobile homes			4-3		
modular buildings	77.51(15b)(b)7 and (12m)(b)7; (77.51(4)(b)7 and (15)(b)6, repealed 10-1-09)		73-24,104-23,104-27 ..	2-91,1-97	
monument dealers			3-4		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Native American reservation			69-27, P405		
out-of-state			113-3, 125-26	5-09	
paving			188-8	2-15	
piers - install and remove				1-84	
quarries/gravel			P207		
railroad signals			96-4	1-96	
satellite dish		11.68	42-16, 45-17		
septic system installers	77.54(60)		182-2	4-10, 2-13	
service station equipment			103-41		
solar heating equipment			7-5		
stadium tax			152-4		
stadiums	77.54(41)		73-25		
storage tanks			172-58	2-11	
store fixture installation			127-16		
street lights			P200, P207		
street signs			96-4, P207	1-96	
thermostats			96-4	1-96	
traffic signals			P200, P207	1-96	
use tax			80-33, 113-3, 125-4		
water purification plant			111-38		
well drillers			39-12		
Containers, packaging and shipping materials	77.54(6)(am)2	11.15			
animal wastes		11.12, 11.16 ..		3-84	
cups purchased by tavern			30-13		
cylinders				2-08, 4-08	
delivery of newspapers			65-28, 115-25		
farming; hay and silage		11.12	100-40, 104-29	1-97	
garment bags			118-31		
laundry and drycleaning		11.15			
meat wrapping supplies			9-5		
movers' boxes		11.15	22-10		
separate charges			81-15, 81-16		
Contaminated soil			79-19		
Contested assessments (see "Appeals")					
Contract modification fees			166-18		
Cooling towers			60-16		
Cooperative's patronage dividend			6-5		
Copies of tax returns			70-4, 128-15		
Copying public records	77.54(32)		87-16	2-84, 2-94	
Corporate officer liability (also see "Personal liability")	77.60(9)		1-3		
Corporate reorganizations	77.51(14g)		7-7, 16-9	6-71, 9-81	
Cost sharing			11-5		
telecommunications			65-26		
County sales tax	77.subch. V		199-19	1-90	
adopting the county tax	77.70		73-23, 80-3, 136-4, P201	1-95, 3-02, 1-03 ..	
auditing					
boats and trailers			175-1	1-12	
construction materials	77.71(3)	11.68(12)	55-13, 57-22, 152-4		
"contractor" defined			51-18		
contracts entered into prior to tax	77.77(3)		53-18		
county codes on returns			134-3	1-03	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
credit for tax paid.....	77.71(2),(3),(4).....	.....	100-29		
distributions to counties.....	77.76(3).....	.....	126-9	2-01	
general.....			104-36,199-30,P201	3-88,3-89,3-90,1-91,3-91	
imposition of tax.....	77.71				
information sent retailers.....					
"law" quoted.....					
location by zip code.....			123-40,138-18	4-00	
location metered gas sold.....			53-18		
location mobile telephone service.....	77.72(3).....		57-22		
manufacturers' franchise tax credit (see "Manufacturer's sales tax credit" in corporation section)					
monthly distribution.....			73-25		
motor vehicle purchased before tax in effect.....			54-15		
motor vehicles.....			P201		
nexus.....	77.73.....		47-28		
photographic services.....			71-19		
preemption, satellite service.....			99-29		
purchaser's use tax liability.....	77.71,77.73(2).....				
registered items.....	77.78,77.785.....		77-9	2-92	
relationship to subch. III.....	77.79				
remitting tax for sales of motor vehicles, etc.....	77.785(2).....		56-28,77-9	2-88,2-92	
repeal of tax.....	77.70		52-30		
requirement to collect in all counties.....	77.73(3).....		164-1	5-09,1-10	
similar local tax.....			51-18,75-17	2-87	
situs of sales.....	77.72.....		71-19		
tax returns revised.....				1-87	
transitional provisions.....	77.77.....		60-16		
voluntary collection.....			141-30	1-10	
County use tax					
construction materials.....			152-4		
purchase from Wisconsin seller.....	77.71(2).....		68-36	3-98	
purchaser liable.....	77.71(2).....		68-35	3-98	
storage.....			76-13		
Coupons (see "Gifts and advertising specialties")					
Coupons, retailer and manufacturer.....			58-20,69-25,92-4,102-4,P220		
converter box.....			155-29	1-08	
discount certificates and product vouchers.....			176-10	3-12	
Court case index.....			139-6		
Cover charges.....			146-26	1-06	
Crane rental.....		11.29.....	107-23		
Credit bureau reports.....					
Credit card swipe fees.....			179-4	1-13	
Credit for taxes					
lease in other state.....			84-25		
paid in acquiring leased property.....	77.585(2).....	11.29.....	84-25		
paid to a tribe.....	77.53(16m).....		162-38	3-09	
paid to other states.....	77.53(16).....	11.68,11.83, .. 11.85	75-17,100-29,157-28, .. 171-1	6-81,3-08,2-11 ..	
telecommunications.....	77.525.....		104-22		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
tax paid purchases	77.585(3) .....	.....	84-26		
Credit sales, bad debts, repossessions	77.51(14g)(f)	11.30 .....	.....	3-75,9-76	
Credit unions .....	.....	.....	72-15		
Cremation urn.....	77.54(21)	.....	.....
Customer claims for refund	77.59(4) .....	.....	69-22,73-26,87-11, 88-3	2-91,2-94	
Cylinders (containing gas) .....	.....	.....	.....	2-08,4-08	
D					
Data processing (see "Computer and data processing")					
Definitions					
additional digital goods.....	77.51(1a)(a)				
agent.....	77.524(1)(ag)				
air-to-ground radiotelephone service	77.522(4)(a)1				
alcoholic beverage	77.51(1b)				
all-terrain vehicle	340.01(2g)				
ancillary services.....	77.51(1ba)				
bundled transaction.....	77.51(1f)				
business.....	77.51(1fd)				
cable TV system	77.52(2)(am).....	11.66			
call-by-call basis.....	77.522(4)(a)2				
candy	77.51(1fm)				
catalog	77.51(1fr)				
certified automated system	77.524(1)(am)				
certified service provider	77.524(1g)				
communications channel.....	77.522(4)(a)3				
computer.....	77.51(1n)				
computer software.....	77.51(1p)				
computer software maintenance contract.....	77.51(1pd)				
conference bridging.....	77.51(1r)				
consumer	77.51(13r)				
contractor.....	77.51(2)	11.68			
controlled circulation publication.....	77.54(15)				
custom farming service	77.51(2d)	11.12	180-22	1-13	
customer	77.522(4)(a)4				
customer channel termination point.....	77.522(4)(a)5				
delivered electronically	77.51(2k)				
delivery charges	77.51(2m)				
department.....	77.51(3)				
detailed telecommunications billing service.....	77.51(3c)				
dietary supplement.....	77.51(3n)				
digital audio works.....	77.51(3pa)				
digital audiovisual works.....	77.51(3p)				
digital books	77.51(3pb)				
digital code.....	77.51(3pc)				
direct mail	77.51(3pd)				
directory assistance	77.51(3pe)				
distinct and identifiable product	77.51(3pf)				
drug.....	77.51(3pj)	11.09			
durable medical equipment	77.51(3pm)	11.08			

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
eight hundred service	77.51(3pn)				
electronic	77.51(3po)				
enjoyment	77.51(22)(b)			2-83	
exclusively (farming), used	77.54(3)(b)3				
exempt entity	77.54(9a)		P200		
farming	77.54(3)(a)	11.12	148-14, 152-19, 199-20	2-06	
finished artwork	77.51(3rm)				
fixed wireless service	77.51(3rn)				
food and food ingredient	77.51(3t)				
fuel		11.41			
gross receipts	(77.51(4), repealed 10-1-09)	11.32			
changed to sales price (10-1-09)	77.51(15b)	11.32			
home service provider	77.522(4)(a)7				
hospital	77.54(14r)	11.17			
in this state	77.51(6)				
incidental	77.51(5)			2-83	
international telecommunications service	77.51(5d)				
internet equipment used in the broadband market	77.51(5m)				
interstate telecommunications service	77.51(5n)				
intrastate telecommunications service	77.51(5r)				
laundry	77.996(7)		138-46		
lease or rental	77.51(7)	11.29			
load and leave	77.51(7g)				
lump sum contract	77.54(60)(a)		P200, P207		
manufacturing	77.54(6m)	11.39	162-40	3-09	
	77.51(7h)(a)1				
medicines	77.54(14m);	11.09			
	(77.54(14g), repealed 10-1-09)				
changed to drug (10-1-09)	77.51(3pj)	11.09			
mobile home	340.01(29)	11.88			
mobile telecommunications service	77.522(4)(a)8				
mobile wireless service	77.51(7k)				
mobility enhancing equipment	77.51(7m)	11.08			
month			109-10, P219		
motor vehicles		11.83			
Native American			P200		
newspaper	77.51(8)	11.19			
nine hundred service	77.51(8m)				
occasional sales	77.51(9)	11.33, 11.34, .. 11.35	59-14, 199-20		
one nonitemized price	77.51(9p)				
paging service	77.51(9s)				
person	77.51(10)		148-14, 162-38	3-06, 3-09	
person purchasing from retailer	77.51(13r)				
place of primary use	77.522(4)(a)9		180-22	1-13	
post-paid calling service	77.522(4)(a)10				
premises	(77.54(20)(c)6, repealed 10-1-09)				
prepaid calling service	77.51(10d)				

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
prepaid wireless calling service	77.51(10f) .....	.....	180-22	1-13	
prepared food	77.51(10m) .....	.....	180-22	1-13	
prescription	77.51(10n) .....	.....		
prewritten computer software	77.51(10r) .....	.....		
printing and imprinting	77.51(11)	11.56			
private communication service	77.51(10s) .....	.....		
product	77.51(11d) .....	.....		
prosthetic device	77.51(11m)	11.08	180-22	1-13	
purchase	77.51(12) .....	.....		
purchase price	77.51(12m) .....	.....	180-23	1-13	
purchaser	77.51(12p) .....	.....		
receive/receipt	77.522(1)(a)1 .....	.....		
reservation .....	.....	.....	P200		
residential use .....	.....	.....	195-11		
retail sale	77.51(13rm) .....	.....		
retailer	77.51(13) .....	.....	144-15,154-29,199-24	2-05,3-07	
retailer engaged in business in this state	77.51(13g)	11.97			
retirement home	77.54(20n)(b); (77.54(20)(c)4, repealed 10-1-09)	.....		
ringtones	77.51(13rm) .....	.....		
sale	77.51(14) and (14)(g) ..	.....	P200		
sale does not include	77.51(14g) .....	.....		
sale - when does it take place	77.585(8);	11.94			
	(77.51(14r), repealed 10-1-09)	.....		
sale - where does it take place	77.522	11.945			
sales, lease or rental for resale	77.51(15a) .....	.....		
sales price	77.51(15b); (77.51(15), repealed 10-1-09)	11.32	180-23	1-13	
sales tax	77.51(16) .....	.....		
school bus	340.01(56) .....	.....		
seller	77.51(17) .....	.....		
service address	77.51(17m) .....	.....	73-21	2-91	
shoppers' guides	77.54(15)	11.19			
situs	77.51(14r) .....	.....		
soft drink	77.51(17w) .....	.....		
specified digital goods	77.51(17x) .....	.....		
state .....	.....	.....	92-22		
storage	77.51(18) .....	.....	73-19		
tangible personal property	77.51(20) .....	.....		
taxpayer	77.51(21) .....	.....		
telecommunications	77.51(21n); .....	.....	73-21	2-91	
	(77.51(17m), repealed 10-1-09)	.....		
telecommunications and Internet access services	77.51(21m) .....	.....		
telecommunications services	77.51(21n) .....	.....		
tobacco	77.51(21p) .....	.....		
transferred electronically	77.51(21q) .....	.....		
transportation equipment	77.522(1)(a)2 .....	.....		
tribe, tribal land, trust land .....	.....	.....	P200		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
use	77.51(22)(a) .....	.....	73-19		
use tax	77.51(23)				
value added nonvoice data service	77.51(24)				
vertical service	77.51(25)				
voice mail service.....	77.51(26)				
Delinquent taxes.....	77.62				
collection.....	77.62(1)				
compromises	77.62(1)(e),(f).....	.....	103-6, 137-18, P124 97-18		
date delinquent.....	.....	.....	76-1, 93-15	3-95	
delinquent account fee	73.03(33m) .....	.....	95-1		
deny professional license renewals .....	.....	.....	1-5		
employer certification .....	.....	.....	109-13,110-4		
installments	77.62(1)(d) .....	.....	.....
occupational license revocation.....	.....	.....	.....
warrants .....	.....	.....	.....
Deliver tree to job site.....	.....	.....	22-9		
Delivery and point of sale	77.585(8); (77.51(14r), repealed 10-1-09)	11.94	3-5	6-81,2-07	
Delivery of "free" item .....	.....	.....	1-6		
Dental laboratory .....	.....	.....	31-14,84-29		
self-audit .....	.....	.....	.....
Dentists and their suppliers	77.54(14),(22)	11.18	2-5,35-18,P232	3-78	
Department addresses, telephone numbers .....	.....	.....	P201	1-03	
Diaper service	77.52(2)(a)6	11.72	67-7,69-21	2-90	
cloth	77.54(40) .....	.....	.....
Digital goods	77.52(1)(d) .....	.....	160-16,199-21	1-09	
online seminars.....	.....	.....	170-8	1-11	
Diplomats .....	.....	.....	195-10	2-86, 1-03,3-08, 2-11	
Direct mail .....	.....	.....	167-11,174-13,175-1 ..	2-10,1-12	
Direct marketer agreement.....	73.03(53),77.63 .....	.....	104-30,116-18	1-97,2-99	
Direct pay.....	77.52(17m)	11.13,	87-13,89-6,94-13,	2-94,1-97,1-99 ..	
Disaster relief .....	.....	11.14(14)	104-31		
out-of-state businesses and employers .....	.....	.....	P411		
payments .....	.....	.....	P411		
Discount cards .....	.....	.....	145-20,198-13	3-06, 2-11, 4-11, 4-12	
Discount certificates and product vouchers .....	.....	.....	60-16,155-28	1-08,1-11	
Discount - retailer's (see "Retailer's discount") .....	.....	.....	176-10	3-12	
Discounts by retailers .....	.....	.....	69-25,172-24	2-11	
equal to tax (see "Absorb the tax") .....	.....	.....	.....
Dispatch service - taxis.....	.....	11.79	.....	
Display racks.....	.....	.....	16-8		
included with purchase.....	.....	11.28(3).....	38-8,45-12		
Disposal services .....	.....	.....	72-13		
Disposition of assets .....	.....	.....	.....
leased vehicles .....	.....	11.29	66-16		
Disposition of Assets Study (W11) .....	.....	.....	.....

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Disregarded entities.....	77.58(3)(a),77.61(19m)	.....	104-40,110-41,113-28,139-24,156-6,162-38,166-13,166-16,170-6,180-23	1-97,2-04,3-09,1-13,2-13,3-14	
Distribution facilities - sellers using.....	.....	.....	.....	1-14	
Donations.....	.....	11.65.....	72-14,191-6	1-92,4-15	
DOR reform bill.....	.....	.....	174-1,174-4	4-11	
Drop shipments.....	(77.51(14)(d), repealed 10-1-09)	11.94.....	165-1	1-10.....	.....
Drugs.....	.....	.....	178-14, 197-12		
Dry cleaners fees.....	77.9961.....	.....	104-34,105-3,116-18,126-10,127-12,135-8,137-24,138-46,154-34,180-23	1-97,2-99,3-07,1-13	
formal wear rental firms excluded.....	77.996,77.9964.....	.....	116-18	2-99	
Dry cleaning and pressing (also see "Laundries").....	77.52(2)(a)6.....	11.72.....	35-18	1-84	
Due dates (see "Filing requirements").....	.....	.....	.....	.....
Durable medical equipment.....	77.51(3pm),77.54(22b)	11.08.....	186-16	2-11	
Dyed diesel fuel.....	.....	.....	143-7	1-05	
E					
Education services and materials.....	.....	.....	92-27,170-8	1-11,2-14	
lessons.....	.....	.....	78-15		
Educational institutions.....	77.54(9),(9a)	.....	P204	6-72,9-76.....	.....
food and beverage contracts.....	77.54(20)(c)5	.....	.....	.....
Egg sales.....	.....	.....	22-9		
Electric and gas public utilities.....	.....	11.57	.....	
Electric contractor's booklet.....	.....	.....	P200		
Electricity (also see "Fuel and electricity").....	.....	11.57	.....	
campgrounds.....	.....	.....	.....	3-12	
residential common areas.....	.....	.....	76-21		
waste treatment facility.....	.....	11.11.....	65-26,114-29		
Electronic filing.....	77.51(3r),77.58,77.75..	11.01.....	122-1,125-5,130-2,141-16,146-19,147-2,150-15,161-1	1-02,3-02,4-02,1-04,1-05,1-06,3-06,3-08,3-10,1-14	
mandate.....	.....	.....	163-1,169-1	2-09,3-10	
refund claims.....	.....	.....	.....	2-11	
Electronic funds transfer (EFT).....	.....	1.12.....	111-4,115-1,125-3,130-1,132-18	2-00,3-00,4-02,1-04,5-09	
Elementary and secondary schools.....	77.54(4).....	11.03	.....	
Engaged in business in Wisconsin.....	77.51(13g),(13h)	11.97.....	.....	
Equipment with operators.....	.....	.....	165-1		
Errors - common tax reporting errors.....	.....	.....	10-1,80-8,85-7	9-71	
Estimated assessments.....	77.59(9).....	.....	167-15	2-10	
Estoppel.....	.....	.....	77-11,99-21		
Excise tax on cigarettes.....	.....	.....	16-8		
Excise tax on trucks and trailers.....	.....	.....	34-13		
Exclusive use.....	.....	11.12,11.16,11.40	.....	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Exempt organizations	77.54(9a)				
American Indian Tribes			162-39	3-09,3-10	
auctions		11.50			
building materials			74-22,80-37,81-34,115-27, 192-19, 194-12		
cemetery companies			154-28	3-07	
certificate of exempt status		11.14	125-10,P201		
disregarded entities			170-6		
documenting sales				3-10	
donations to			130-15		
Fox River Navigational System Authority			126-9	2-01	
Health Insurance Risk-Sharing Authority			146-7	1-06	
sales to			58-21	1-88	
sales to employees		11.48			
Wisconsin Aerospace Authority			148-13	2-06	
Wisconsin Economic Development Corporation			171-6	2-11	
Exempt organizations' purchases				6-79,3-95	
construction		11.04,11.68	80-37,115-27,185-6	9-80	
out-of-state organizations			55-14,94-42		
Exemption certificates		11.14	6-6,112-7	9-69,3-79,4-98,4-14	
cash sales			196-15		
certificate of previous purchases			127-16		
certificates are required			3-4,125-10	3-71	
certificates - good faith issue	77.52(14)	11.14		2-04	
certificates not required	77.54(30)(e)				
commodities			104-29,109-11	1-97,2-98	
construction contracts - 5-1-82	77.535	11.14	28-24		
continuous		11.14	139-9		
direct pay	77.52(17m)		87-13	2-94	
effect	77.52(14),77.53(11)				
electricity and natural gas	77.54(30)(e)		15-1	9-79	
electronic			95-33	4-10	
farmers' purchases		11.14	6-6,152-4		
livestock	77.52(13),77.53(10)		131-8	3-02	
fax			95-33		
fuels for residential use	77.54(30)(f)	11.14	15-1	9-79,1-11	
governmental units		11.05,11.14	98-1,113-2,P201	3-96,1-99,3-10,4-14	
liability of purchaser	77.52(12),(13),(15),(17)				
liability of seller				2-04	
livestock sales	77.52(13),77.53(10)		131-8	3-02	
manufacturers' certificates		11.14	3-4		
new			112-7	4-98	
partial exempt use			6-6		
presumption of taxability	77.52(13),77.53(10),(14),(15)				
producing exempt items			6-6		
propane				1-11	
purchases are always for resale			6-6		
purchases extax - Wisconsin vendors					

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
qualified research (fuel and electricity)				4-12	
received after tax paid to state			180-18	1-13	
repairer provides nontaxable services			6-6		
requirements				1-11	
resale certificates		11.14	104-29,109-11	3-70,12-71 ,	
				1-97,2-98	
seller liable			167-13	2-10	
shipments out-of-state					
streamlined sales tax exemption certificate				2-06	
taxable use of items purchased without tax				2-10	
Exemptions					
admission fees to state parks	77.54(10)		9-5		
admissions to school activities	77.54(9)	11.03			
advertising and promotional direct mail	77.54(59)	11.19	172-25,180-21	2-11,1-13	
advertising materials transported	77.52(2)(a)11	11.19			
out-of-state	77.54(25)	11.19	91-37	9-72	
affiliated business sales			144-16	2-05	
Agriculture, Trade and Consumer Protection, Department of, sales by			83-12		
aircraft - of common carriers	77.54(5)(a)	11.84			
aircraft - of nonresidents	77.53(17r)		56-26	2-88	
aircraft - parts and repair	77.52(2)(a)10 , 77.54(5)(a)		184-12	2-14	
alternative energy producing products	77.54(56)	11.10	154-28,162-44,172-1 ..	3-07,3-09,2-11 , 1-14	
American Indian Tribes			162-39	3-09,3-10	
American Legion baseball	77.54(35)				
anaerobic digestion, energy from	77.54(56)		154-28	3-07	
animal bedding	77.54(3m)	11.12(2)(a) ...	49-13		
animal identification tags	77.54(42)		83-12	1-93	
biomass	77.54(30)(a)1m		154-27	3-07,1-08	
biotechnology and manufacturing	77.54(57),(57d)	11.20	162-37,180-20 , FS2101-1,FS2101-2	3-09,4-11,1-13	
building materials for exempt entities	77.54(9m)		192-6,192-19,193-18 , 194-12,196-17,199-23 , 201-15,201-44	4-15	
buses	77.54(5)(b)	11.16			
caskets and burial vaults	77.54(21)				
catalogs and mailing envelopes	77.54(25m)		154-27	3-07,1-09,3-09	
charitable and religious institutions	77.54(9a)				
clay pigeons	77.54(47)		138-45,144-16,154-28 .	1-04,2-05,3-07	
cloth diapers	77.54(40)	11.72	67-7	2-90	
commercial vessels and barges	77.54(13)	11.16			
common or contract carrier purchase for use out-of-state	77.55(2),(2m)				
common or contract carrier vehicles	77.54(5)(b)	11.16	110-31,184-12,186-8 , 196-17	2-14,4-14	
constitutional - interstate commerce	77.54(1)				
construction contracts	77.54(60)		199-22,200-19,201-21		
containers and packaging material	77.54(6)(am)2	11.15			
contributions to partnerships or corporations	77.51(14g)				
copies of public records	77.54(32)		37-31	2-84	A4

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
county fairs.....	77.52(2)(a)2 .....	.....	109-10	2-98	
diabetes equipment and supplies	77.54(28) .....	.....	56-27	2-88	
disaster relief work	77.54(68) .....	.....	192-3,201-16	4-15	
donated property .....	.....	.....	191-6	4-15	
driver training vehicles.....	77.56(2) .....	.....	.....	.....	.....
drugs and medicines	77.54(14) .....	.....	166-6,166-9	.....	.....
durable medical equipment (see "Durable medical equipment")					
educational institutions - purchases	77.54(9a)	11.03	.....	.....	.....
elastic hose	77.54(2)(f) .....	.....	62-40	.....	.....
electric energy raw materials.....	77.54(6)(am)3	11.57	24-17	9-81	.....
electronics and information technology manufacturing zone	77.54(65) .....	.....	199-19 .....	.....	.....
elementary and secondary schools	77.54(4),(9),(9a).....	11.03	.....	.....	.....
estates - transfers by.....	.....	11.83	.....	.....	.....
exports	77.55(3) .....	.....	151-15	4-06	.....
farm livestock medicine.....	77.54(33) .....	.....	43-30	.....	.....
farm milk house supplies.....	77.54(34) .....	.....	43-30,98-31	.....	.....
farm-raised deer.....	77.54(62) .....	.....	189-15	July 2015	.....
farm-raised fish	77.54(66) .....	.....	199-21	.....	.....
farm tractors and machinery.....	77.54(3)(a) .....	.....	.....	.....	.....
farming.....	77.54(3),(3m),(33),(34)	11.12	148-13,152-4,P221	2-06,2-07 .....	.....
fertilizer blending, feed milling, and grain drying operations.....	77.54(6)(am)4 .....	.....	184-12	2-14	.....
fire trucks and equipment	77.54(16) .....	.....	.....	.....	.....
flags	77.54(46) .....	.....	126-8,127-28,170-7	4-10	.....
food and beverage	77.54(20n) .....	.....	.....	.....	.....
kombucha .....	.....	.....	.....	2-14	.....
food and beverage contracts	77.54(20n)(c)	11.87	104-28,105-2	1-97	.....
food and beverages sold by day care centers	77.54(20n) .....	.....	144-17,165-1	2-05,1-10	.....
food and food ingredients sold by child welfare facilities.....	77.54(20n) .....	.....	166-5	.....	.....
football game admission license or right	77.54(45) .....	.....	126-8	2-01	.....
foreign diplomat	77.54(1) .....	.....	195-10	1-03,3-08,2-11,1-13	.....
foreign missions .....	.....	.....	178-6, 195-10	.....	.....
fuel and electricity (manufacturing and qualified research) .....	.....	.....	.....	4-12	.....
fuel and electricity (residential)	77.54(30)	11.57	13-5,14-2,15-3,154-27	9-79,2-06,3-07 ..	.....
fuel for charter fishing boats	77.54(30)(a)7 .....	.....	162-39, 195-11	3-09	.....
fuel for rental cars .....	.....	.....	175-1	1-12	.....
game birds	77.54(47) .....	.....	138-45	1-04	.....
government photocopying	77.54(32) .....	.....	.....	.....	.....
government purchases.....	77.54(9a)	11.05	2-4,8-4,12-6	9-76,1-99 .....	.....
governmental units, fundraising.....	.....	.....	100-42	.....	.....
groceries	77.54(20)	11.51	106-26 .....	.....	.....
handicap equipment for vehicles	77.54(22)(g)	11.08,11.83 ..	67-7,70-25	2-90	.....
heavy logging equipment	77.54(39) .....	.....	56-27,61-19	2-88	.....
holding companies (501(c)(2))	77.54(9a)(fc), 77.54(9m) .....	.....	201-14	.....	.....
home exchange service	77.54(54) .....	.....	154-27	3-07	.....
hospital accommodations.....	77.52(2)(a)1	11.17	.....	.....	.....
ingredients of finished products.....	77.54(2)	11.41	.....	.....	.....
ingredients of publications.....	77.54(2m)	11.19	.....	.....	.....
inheritance - transfers by.....	.....	11.83	.....	.....	.....
insulin injection equipment	77.54(28)	11.45	.....	3-76 .....	.....
interest, finance and insurance charges	77.54(8) .....	.....	.....	.....	.....

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Internet equipment used in broadband market	77.54(48) .....	.....	148-14	3-06	
local cultural arts districts	77.54(9a)(h) .....	.....	120-7	2-00	
local exposition districts	77.54(9a)(g) .....	.....	87-16	2-94	
low-income assistance fees .....	.....	.....	.....	2-07	
logging equipment	77.54(39) .....	.....	.....	.....
lump sum contracts	77.54(60)	11.68	180-19,199-22,200-19	1-13,2-13	
manufacturing .....	.....	.....	P203 .....	.....
fuel and electricity	77.54(2),(30)(a)6 .....	.....	137-6,145-15,158-12	1-04,2-05,3-05,4-12	
machinery and equipment	77.54(6)(am)1	11.40 .....	.....	.....
property consumed or destroyed	77.54(2),(2m)	11.41 .....	.....	.....
scope of manufacturing	77.51(7h)	11.39 .....	.....	.....
maple syrup equipment	77.54(29) .....	.....	9-5 .....	.....
meals sold by day care centers .....	.....	.....	144-17,165-1	2-05,1-10	
meat wrapping supplies	77.54(6)(am)2	11.15	9-5	9-78	
medical appliances	77.54(14m),(22),(28)	11.08	91-38,103-49 .....	.....
medicines	77.54(14),(28)	11.09	91-38,166-6,166-9 .....	.....
mobile home rentals	77.54(36) .....	.....	.....	2-86	
mobile homes 45 feet or longer	77.54(7),(31)	11.88	9-5,43-30	2-86	
mobile homes - 35% exempt	77.51(4)(b)6 .....	.....	.....	2-86	
mobile homes - used	77.54(31) .....	.....	.....	.....
mobile meals on wheels	77.54(20)(c)4	11.87 .....	.....	.....
mobile mixing units	77.54(5)(d)	11.49	43-31,172-58	2-11	
mobility enhancing equipment (see "Mobility enhancing equipment") .....	.....	.....	.....	.....
modular and manufactured homes used outside Wisconsin in real property construction .....	.....	.....	172-24	2-11,3-11	
motion picture film (also see "Movie film or tape")	77.54(23m) .....	.....	42-22,154-28	6-72,3-07	
motor fuel and special fuel	77.54(11)	11.49	P222 .....	.....
motor vehicle sold to nonresident .....	.....	.....	151-15 .....	.....
music sold for jukeboxes	77.54(63) .....	.....	193-6 .....	.....
new residents	77.53(18) .....	.....	.....	2-87	
newspapers, periodicals, shoppers' guides	77.54(15)	11.19 .....	.....	.....
ingredients	77.54(2m) .....	.....	.....	2-83	
"911" system revenues	77.54(37) .....	.....	.....	2-87	
nonresident boat purchases	77.53(17m) .....	.....	56-26, 197-9	2-88	
nursing home accommodations	77.52(2)(a)1 .....	.....	.....	.....
occasional sales (also see "Occasional sales")	77.54(7)	11.33,11.34, 11.35	59-14,199-24,FS2106 .....	.....
out-of-state nonprofit organizations .....	.....	.....	55-14 .....	.....
out-of-state shipments	77.54(1),77.55(2)	11.94	130-15 .....	.....
oxygen equipment	77.54(14s) .....	.....	.....	.....
packaging and shipping materials	77.54(6)(am)2	11.15 .....	.....	.....
peat and fuel cubes .....	.....	.....	.....	2-86	
police and fire protection fee	77.54(55) .....	.....	162-41	3-09	
prepared food	77.54(20n)(d) .....	.....	199-21 .....	.....
prescription medicines	77.54(14) .....	.....	148-16	2-06	
printers	77.54(61)	11.56	180-20,184-13,193-6, P233,P234	1-13,2-13,2-14	
printing raw materials	77.54(43) .....	.....	104-29	1-97	
prizes from amusement devices	77.54(65)(a)2,(b) .....	.....	199-22 .....	.....
promotional direct mail	77.54(59) .....	.....	.....	.....

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
prosthetic devices (see "Prosthetic devices")					
public benefit fees	77.54(44) .....	.....	116-18,154-34	2-99	
qualified research.....	77.54(57),(57d)	11.20	180-20,FS2101-1 ,..... FS2101-2	1-13	
radio broadcasting equipment	77.54(23n) .....	.....	184-14,P247	2-14,4-14	
railroad cross ties for use out-of-state	77.55(2m) .....	.....	.....	.....
railroad lubricants.....	77.54(12)	11.14,11.16 ..	9-5	9-78 .....	.....
railroad rolling stock	77.54(12)	11.16 .....	.....	.....	.....
recycling equipment (see "Waste reduction and recycling")					
repossession of property	77.51(14g)(f) .....	.....	.....	12-71	
residential fuel.....	77.54(30)	11.57	.....	.....
retirement home meals	77.54(20)(c)4 .....	.....	9-5	1-10	
sales tax holiday (August 2018)	77.54(67) .....	.....	201-13	.....
school sales	77.54(4),(9) .....	.....	.....	.....
sec. 368 transfers	77.51(14g)(g) .....	.....	.....	2-87	
self-service laundry machines	77.52(2)(a)6	11.51	180-21	1-13,2-13	
semen	77.54(27)	11.12	.....	12-71	
shoppers' guides	77.54(15)	11.19	9-4	.....
snowmaking and snow grooming equipment .....	.....	.....	172-25	2-11,1-13	
snowmobile trail groomers	77.54(38) .....	.....	67-7	2-90	
sports and entertainment arenas.....	77.54(62m) .....	.....	190-2	3-15	
stadiums	77.54(41) .....	.....	73-25	2-91	
standard samples.....	77.54(42) .....	.....	83-12	1-93	
state park admissions	77.54(10) .....	.....	9-5	9-78	
state veterans organizations.....	77.54(9g),77.54(9m) ....	.....	201-14	.....
telephone company central office equipment	77.54(24)	11.66	.....	.....	.....
repeal.....	.....	.....	93-12	3-95	
transitional provisions .....	.....	.....	94-38	.....
television broadcasting equipment	77.54(23n) .....	.....	184-14	2-14	
tournament and league entry fees used as prize money	77.54(65)(a)3 .....	.....	199-22	.....
transfers in consideration of stock.....	77.51(14)(g) .....	.....	.....	.....
trucks sold to "for hire" carriers.....	77.54(5)(b)	11.16	.....	.....	.....
United States	77.55(1) .....	.....	.....	.....	.....
bank card charges .....	.....	.....	57-21	2-10	
University of Wisconsin Hospitals and Clinics Authority	77.54(9a)(a) .....	.....	93-13	3-95	
use tax - property subject to sales tax	77.56(1) .....	.....	.....	.....
vegetable oil converted to fuel.....	77.54(11m) .....	.....	172-25,175-1	2-11,3-11,1-12	
veterinarians' services.....	77.52(2)(a)10	11.61	.....	.....
video and electronic games sold to amusement device operators...	77.54(65)(a)1.,(b) .....	.....	199-21	.....
visitors' imports	77.53(17) .....	.....	.....	.....
waste reduction and recycling (see "Waste reduction and recycling")					
waste treatment facilities	77.54(26)	11.11	56-27,114-29,201-46 ..	.....	.....
water delivered through mains	77.54(17)	11.57	.....	.....	.....
wind, solar, and gas from agricultural waste	77.54(56)	11.10	154-28,162-44,172-1 ..	3-07,3-09,2-11, 1-14	
wood residue used in a business	77.54(30)(a)4 .....	.....	.....	2-87	
youth sports, admissions.....	77.52(2)(a)2.c	11.65	162-44	3-09,4-09,5-09	
Exports	77.55(3) .....	.....	151-15	4-06	
Extensions of time					
assessments and refunds	77.59(3m) .....	.....	.....	.....	.....
filing deadline	77.58(7) .....	.....	70-6,75-5,106-3,P401	.....	.....

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
statute of limitations	77.59(3),(4) .....	.....	19-4		
F					
Fabricating and processing.....	77.51(14)(h), 77.52(2)(a)11	11.38 .....	.....	3-74,3-77	
processing contaminated soil .....	.....	.....	79-19,187-9		
Factory built homes and mobile homes .....	.....	.....	4-3	6-79	
Failure to file					
estimation of tax.....	77.59(9) .....	.....	.....
penalties	77.60(2),(3),(4),(5) .....	.....	77-8	2-92	
personal liability of officers	77.60(9) .....	.....	.....
Farming.....	77.54(3),(3m).....	11.12	62-41,148-13,152-4, 199-20,P221	2-89,2-06 .....	.....
alcohol production .....	.....	.....	22-9		
all-terrain vehicles .....	.....	.....	.....	3-84	
animal bedding.....	77.54(3m)	11.12(2)(a) ...	49-13		
animal waste containers.....	77.54(3m) .....	.....	177-5	3-84	
antifreeze and motor oil.....	.....	.....	.....	3-84	
artificial insemination supplies.....	.....	.....	2-4		
baling twine and wire.....	77.54(3m) .....	.....	.....	3-76	
barn lime .....	.....	.....	.....	3-84	
boarding animals.....	.....	.....	1-6,23-13,25-12	9-73	
bovine growth hormone .....	.....	.....	98-31		
beekeeping	77.51(13)(o),77.51(1bm) 77.54(3m)(hm).....	.....	199-20		
breeding and raising horses .....	.....	.....	2-4		
calf and cattle crates .....	.....	.....	85-29		
canning companies .....	.....	.....	11-5		
Christmas trees.....	.....	11.12(7)(d)	.....	
containers for hay and silage.....	.....	.....	100-40,104-29	1-97	
custom work.....	77.54(3) .....	.....	.....	6-74	
defined .....	.....	11.12 .....	.....	9-71	
egg producers, egg sales .....	.....	.....	7-6,22-9		
exemption certificates .....	.....	.....	6-6,131-8,152-4	3-02	
feed and medicated feed.....	.....	.....	.....	3-84	
fuel and electricity	77.54(30)	11.12,11.57 ..	13-5,73-19,116-17	3-76,2-91,2-99	
game bird sales.....	.....	.....	1-6,7-6		
ginseng raising.....	.....	11.12(2)(f) ...	P221	3-84 .....	.....
grain bins .....	.....	.....	26-17,32-9		
gutter guards and feeding panels .....	.....	.....	.....
hatcheries .....	.....	.....	22-9		
irrigation equipment.....	.....	.....	42-22	1-87	
land improvement machines .....	.....	.....	2-4		
lawn and garden tractors .....	.....	.....	11-5		
litter and bedding.....	77.54(3m) .....	.....	43-30,49-13	3-73,3-84,1-85, 2-86	
livestock	77.52(13),77.53(10) .....	.....	131-8	3-02	
livestock feeders .....	.....	.....	25-12		
livestock medicines	77.54(33) .....	.....	43-30	1-85,2-86	
machinery	77.54(3) .....	.....	62-41		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
milk filters.....				3-84	
milk house supplies.....	77.54(34)		43-30,45-17	1-85,2-86	
nursery.....			30-13		
pesticides.....			2-4	3-84	
plastic hay covers.....				1-97	
purchases by farmers.....				9-78,3-84	
semen exempt.....	77.54(27)			12-71	
silviculture.....			148-13,152-19	2-06,2-07	
timber.....		11.12(7)			
tractors and machinery.....	77.54(3)(a)				
trail bike.....			25-12	3-84	
tree nurseries.....			30-13		
FAX charges.....		11.66(3)(k)			
Faxing applications.....			103-3		
Federal excise tax (see "Gross receipts" and "Sales price")					
Federal food stamps (see "Groceries and food")					
Federal government purchases.....	77.54(1)				
Field audits					
authority.....	77.59(2)				
records to be produced by taxpayer.....	77.59(2)				
statute of limitations.....	77.59(3),(4)				
Filing basis.....	77.58(1),(5)		180-19	1-13,3-13	
Filing requirements (also see "Reporting requirements").....	77.58				
filing deadlines.....	77.58(1),(2)		24-17		
extensions.....	77.58(7)		106-3,P401		
final return.....				4-11	
monthly and quarterly returns.....	77.58(1)		37-32,180-19	2-84,1-13,3-13	
methods.....	77.51(3r)	11.01	104-41,130-2,133-17,135-2	4-02,1-03,1-04	
electronic mandate.....			161-1,163-1	2-09,3-10	
other than quarterly.....	77.58(5)	11.93		9-72,3-13	
electronic funds transfer.....		1.12	125-3	2-00,3-00	
registering through Streamlined with no Wisconsin liability.....			167-14	2-10	
timeliness.....	77.61(14)		59-16	2-00	
who must file					
filing and payment.....	77.58(3),(4)				
line on income tax returns.....			58-1,133-5,137-11		
nexus.....	77.51(14g)	11.97			
personal liability.....	77.60(9)				
Film production services credit - income tax credit (see "Film production services credit" in corporation section).....			156-2	3-08	
Financial institutions.....		11.69		6-77	
checks sold.....					
Fines (see "Penalties")					
Finished art.....		11.70	P235		
Firewood.....		11.49(2)(g)	94-8		
Fireworks displays.....			86-23		
Flea markets.....	73.03(38)	11.535	62-43,81-5,142-3,193-18,P228	1-89	
Flexible spending arrangements.....				1-08	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Florists	77.54(3),(3m)				
telegraphic delivery service			1-6,P220		
Food and beverages (see "Meals, food, food products and beverages")					
Foreign officials (sales to).....			178-6	1-03,3-08,2-11,1-13	
Foreign publishers.....	77.51(13g)(intro.), (13h)				
Forms (see "Returns")					
Frac sand			176-1	3-12	
Fraud penalties (see "Penalties")					
Free items			165-1	5-09	
Fuel and electricity	77.54(30)	11.57	13-5,14-2,15-4,23-13,73-19	9-79,2-91,2-06	
campgrounds				3-12	
charter fishing boats.....	77.54(30)(a)7		162-39, 197-11	3-09	
common areas, residential			76-21		
energy surcharge			159-4	3-01	
foreign missions			195-10		
kerosene.....				1-84	
manufacturing	77.54(2)		106-25,142-13,145-15,190-4	2-05,3-05,4-12,3-15	
motorboat.....			197-11, P307		
propane for residential use.....			195-11	1-11	
qualified research.....				4-12	
refinery's use of its own fuel.....					
rental cars (used in)			175-1	1-12	
waste treatment facilities.....			114-29		
Fuel converted to electricity	77.54(6)(c)	11.57(4)(a) ...	125-29		
Fuel oil dealers.....		11.49			
Fuel to produce steam.....	77.54(6)(c)			9-81	
Fulfillment facilities.....				1-14	
Fundraising		11.03	76-21,100-42		
Funeral homes		11.29(6)(g) ...	P246		
G					
Gambling machines.....		11.52(4)(b) ...	140-4,140-20,146-14 ...	1-05	
Garage sales			193-18		
Gifts and advertising specialties	(77.51(14)(k), repealed 10-1-09)	11.28	2-3,7-5,16-8,57-20	3-80,1-92	
coupon books.....				9-72	
coupons issued by manufacturers.....	77.51(4),(15)		4-3,15-4,25-12,58-20,69-25,92-4,102-4	3-73,2-87	
discount certificates and product vouchers.....			176-10	3-12	
food.....			92-24	2-95	
gift certificates.....		11.28	99-9		
gift wrapping.....		11.15	31-14	6-81	
items given away for free			165-1	5-09	
premiums.....					
prizes			99-35		
promotional campaigns			91-39		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
promotional cash rebates .....	.....	.....	25-12		
sales samples (also see "Pharmaceutical samples").....	.....	11.28			
shipment of gifts out-of-state .....	.....	11.94			
transfer of auto by gift .....	.....	11.83			
vendor's coupons.....	.....	.....	.....	2-87	
Gold and silver bullion	(77.51(20), amended 10-1-09); 77.52(1)(b)	11.78	.....	6-74,3-75,4-11	
Golf courses .....	.....	.....	58-19,119-4, P226	2-00	
Governmental units	77.54(9a)	11.05	2-4,8-4,12-6,P209	9-76,3-80	
certificate of exempt status .....	.....	11.05,11.14 ..	113-2,P201		
copying public records.....	77.54(32) .....	.....	37-31	2-84	A4
diplomats .....	.....	.....	.....	2-86 .....	.....
emergency "911" service .....	.....	11.05	.....	
exemption certificate .....	.....	11.05,11.14 ..	98-1,113-2	3-96,1-99	
federal contractors	77.55(1) .....	.....	161-11		
federal purchases.....	77.54(1)	.....	.....
Fox River Navigational System Authority.....	77.54(9a)(a).....	.....	126-9	2-01	
joint local water authority.....	.....	.....	109-10	2-98	
lawn repair, weed cutting.....	.....	.....	37-17		
local government franchise fees.....	.....	.....	55-13		
occasional sales.....	.....	.....	61-20,100-42		
online military exchange stores .....	.....	.....	199-30		
postal employees' uniforms.....	.....	.....	16-8		
reimburse employee.....	.....	11.05,11.48 ..	.....	1-84	
sales to .....	.....	.....	58-21,113-2	1-88,1-92	
sells trees and shrubs .....	.....	.....	32-9		
sewage district .....	.....	.....	.....	9-81	
U.S. government bankcard.....	.....	.....	74-9	1-00,2-10	
waste removal.....	.....	11.05	65-28		
Gratuities (see "Tips and service charges")					
Great Lakes Compact .....	.....	.....	.....
Groceries and food (also see "Meals, food, food products and beverages")	77.54(20n); (77.54(20), repealed 10-1-09)	11.51	4-4, 198-11,P220	3-75	
candy (10-1-09).....	77.51(1fm)	.....	.....
candy, confections, and desserts .....	.....	.....	85-31		
deli sales.....	.....	11.51	P220		
dietary supplement (10-1-09)	77.51(3n)	.....	.....
eggs .....	.....	.....	22-9		
federal food stamps.....	.....	.....	11-5,49-15	3-74	
fruit juices.....	.....	11.51	.....	
given away .....	.....	.....	92-24	2-95	
grocers' reporting methods.....	.....	.....	6-5		
heated foods .....	.....	.....	15-4		
home brewing supplies.....	.....	.....	174-10	1-12	
ice cream cakes .....	.....	.....	.....	4-10	
iced coffee .....	.....	.....	110-38		
meal defined .....	.....	.....	109-9,148-16	2-98,2-06	
meals - prepackaged food combinations .....	.....	.....	102-20,109-9,111-29 ..	2-98	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
meals sold to employees.....	.....	.....	4-4		
mineral and bottled water .....	.....	.....	88-4,88-25		
nonalcoholic beer .....	.....	.....		1-87	
pheasants and poultry .....	.....	.....	7-6		
popcorn .....	.....	.....		1-05	
premiums given customers .....	.....	.....	16-8		
prepared food (10-1-09)	77.51(10m)	.....	109-9,148-16	2-98,2-06	
sandwich defined	(77.54(20)(b)4, .....	.....	56-27		
soda water beverages	repealed 10-1-09)	.....		
soft drink (10-1-09).....	77.51(17w)	.....		
yogurt.....	.....	.....		2-82	
Grooming animals .....	.....	11.12(6)			
Gross receipts (repealed 10-1-09, see "Sales price") .....	.....	11.32		6-75	
defined	(77.51(4)(a),(c), .....	.....		
changed to sales price	repealed 10-1-09)	.....		
electric thermal storage unit	77.51(15b)	11.32			
energy surcharges .....	.....	.....	78-22		
exclusions .....	.....	.....		1-07,4-09	
bad debts.....	77.585(1); .....	.....		
	(77.51(4)(b)4, repealed	.....		
	10-1-09)	.....		
cash discounts	77.585(4);	11.32(3)			
	(77.51(4)(b)1, repealed	.....		
	10-1-09)	.....		
coupon.....	.....	.....	102-4		
disaster relief payments .....	.....	.....	145-20		
federal tax in price.....	77.51(15b)(a)2;	11.26	34-13,71-19,73-23	12-71	
	(77.51(4)(a)4, repealed	.....		
	10-1-09)	.....		
finance charge .....	.....	.....	P201		
installation labor - realty	(77.51(4)(c)4, .....	.....		
	repealed 10-1-09)	.....		
luxury tax .....	.....	.....	71-19		
motor fuel tax .....	.....	.....	85-30,104-30,107-24, ..	1-97	
	.....	.....	110-1,P222		
Native Americans (see "Native Americans")					
"911" wireless surcharge.....	77.54(37); .....	.....	199-24	1-03	
	(77.51(4)(b)8 and	.....		
	(15)(b)7,	.....		
	repealed10-1-09)	.....		
rental vehicle fee.....	.....	.....	107-29		
returned check fees (NSF fees) .....	.....	.....		3-12	
returned merchandise	77.585(4); .....	.....		
	(77.51(4)(b)2, repealed	.....		
	10-1-09)	.....		
tax-paid purchases resold	77.51(2) .....	.....	84-26		
tire fee.....	.....	.....	72-19		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
traded-in property.....	77.51(15b)(b)5; (77.51(4)(b)3, repealed 10-1-09)	11.32(7),11.83	8-4,53-18,177-9		
transportation charges	77.51(15b)(a)2; (77.51(4)(a)3, repealed 10-1-09)		107-26,111-31,145-23..	1-98,1-05	
travel time			7-5		
fuel surcharges			159-4	1-07	
mileage charges.....				1-07	
oil inspection fee			82-30		
other taxes in gross receipts	77.51(15b)(a)2; (77.51(4)(a)4, repealed 10-1-09)	11.26	140-18	12-71	
personal property tax.....			22-9,79-31		
sales tax included in.....		11.32(4).....	135-10		
tips	(77.51(4)(c)2, repealed 10-1-09)	11.87	1-4,183-7	6-74,3-80,1-14	
H					
Handicap adaptive equipment motor vehicles.....	77.54(22)(g).....	11.08,11.83 ..	67-7,70-25	2-90	
Health clubs			1-6,78-15		
Heated foods and beverages.....		11.51	15-4		
Heavy equipment dealers		11.83			
Heavy trucks and trailers			194-14		
Holiday trees			191-4		
Home brewing of beer			174-10,175-1	1-12	
Home warranty contracts.....			181-4		
Hospitals, clinics and medical professions.....		11.17	2-5,73-19, P248	2-91,3-14	
Hostess credits.....		11.28			
Hotels (see "Landlords, hotels and motels")					
House moving			3-4		
House watching.....			110-37		
Huber meals.....				2-14	
Human tissue			201-46		
I					
Ice		11.80			
Inactivation of accounts				2-93	
Incidental test	77.52(2m),(21)(b).....	11.67	180-22	1-13	
lawyers' photocopies			22-9,41-15		
testing services	77.51(5).....	11.67	119-26		
Indians (see "Native Americans")					
Industrial gases, welding rods, fluxing materials	77.54(2).....	11.81	15-4	3-73	
Installation labor	(77.51(4)(c)4, repealed 10-1-09)	11.68	2-5,127-16	6-71,9-81,3-84 ..	
Insurance		11.79	124-29,177-9,182-7	4-14	
Integrated Tax System			132-11,133-3,149-6	3-02,3-07	
Intercompany transfers.....			151-21,154-29	3-07	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Interest					
exemption	77.54(8)				
rate - delinquent 18%	77.60(2)				
rate - delinquent rate reduction.....		11.98			
rate - regular 9% and 12%	77.60(1)		24-19,180-24	9-81,1-13	
refunds.....			33-30,180-24	1-13	
Interior decorators		11.67	4-3		
Internet					
access.....	77.52(2)(a)5, 77.522(4)(h)	11.66	107-33,148-1,149-1, 157-1,193-19,199-20 ..	2-06,3-07	
Department of Revenue website			134-13		
electronic commerce.....			119-7		
lodging provider.....			185-5,187-9		
purchases over.....			110-1,119-4,124-5, 139-9		
Voice over Internet Protocol (VoIP) service			141-28		
website design			106-28		
Internet filing of sales/use tax			128-14,133-17,135-2, 137-6	1-03,1-04	
Interstate commerce.....	77.51(13g)	11.97			
commercial vessels and barges			99-22		
telecommunication service			34-12,104-22	1-82,1-97	
Interstate Sales Compact			48-2		
J					
Janitorial services.....				6-80,3-14	
Jeopardy assessment	77.59(7)				
Joint local water authority			109-10	2-98	
Jukebox music exemption	77.54(63)		193-6		
L					
Labor.....	77.52(2)(a)10			1-94	
Landlords, hotels and motels.....	77.51(13)(n), 77.52(2)(a)1	11.48	98-39,130-14,199-24, P219	9-69,3-73,1-96, . 2-99	
bed and breakfast inns				1-87	
lodging includes meals.....			92-25		
targeted field audits.....			94-1		
telephone service			4-3		
time-share property (see "Time-share property")					
weekend packages			78-17		
Landscaping.....	77.52(2)(a)20		28-25,31-14,32-9,	1-82, 2-82,2-92, ..	
disaster relief.....			34-2,37-17,58-19, 124-1,199-19,P210	1-01,1-05,4-09, 2-10,4-10	
golf course development			P411		
lawn maintenance			58-19,P226	2-12,1-15	
retaining walls				1-01	
turf grass advisory.....			66-15		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
utilities.....	80-10		
utility right-of-way	11.86.....	72-16		
Late filing fee.....	77.60(2).....	.....	19-4,116-17	2-92,1-94,3-98, 2-99	.....
death.....	87-15	2-94	
neglect	111-1		
Laundries	77.52(2)(a)6.....	11.72.....	.....	6-79,1-84.....	.....
clean towel and uniform service	176-5	2-12	
coin operated machines	61-19		
diaper service.....	77.52(2)(a)6.....	11.72.....	67-7	2-90	
Lawn and garden tractors	11.12.....	11-5		
Lay-away charge	2-5	5-09	
Leases and rentals.....	77.51(7),(13)(k),(14)(j) .	11.29			
change in tax rate.....		
common carrier.....	11.79.....	.....	3-06	
credit for sales tax.....	11.29			
credit for tax paid in other state	84-25		
equipment with operator	164-1	5-09	
fuel with rental car	174-13	1-12	
golf carts	P226		
highway vehicles leased with fuel.....	11.79.....	2-5		
incidental.....	11.29			
insurance	11.79.....	124-29,177-9,182-7	4-12 3-74	
lease cancellation charge.....		
lease with option to purchase.....	2-5		
leased departments.....	12-71	
lessor vs. loan broker	58-10		
lessors' charges for erection	6-70,3-74	
locker rentals.....	11.52.....	P226	2-06	
mobile equipment.....	11.29,11.79 ..	.....	6-70.....	.....
mobile homes (also see "Mobile homes").....	11.29,11.88 ..	.....	6-73	
modular office units.....	86-26		
motel personalty and realty	11.48.....	.....	3-73	
motion picture film or tape.....	77.54(23m).....	.....	6-5		
motor vehicles.....	84-25,101-23,182-7, 193-7		
occasional lease	2-5		
one-payment leases.....	2-13	
parking, docking, and storage	195-12		
personal use of auto by employee.....	61-20,65-26		
property taxes paid by lessee.....	22-9		
purchases for rental	77.52(1)(c); (77.52(15), amended 10-1-09)	11.29.....	66-16	12-71	
quarries and gravel pits.....	P207		
real vs. personal property.....	(77.51(20), amended ... 10-1-09); 77.52(1)(c)	.....	75-19		
recycling equipment	11.29,11.79	.....	
royalties	P207		
safe harbor rules	38-17		
services vs. rentals.....	11.29.....	54-14,165-1	3-70,3-74,3-77 ..	.....
settlement	70-26		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
taxis .....	.....	.....	193-20,200-26		
telephone company PBX equipment .....	.....	11.66			
trade in of leased vehicle.....	.....	.....	72-19,177-9,182-7		
Lemon law refunds	218.0171(2)(f)	11.83	62-43	2-89	
trade-ins	77.51(15b) (b)6 and .....	.....	130-1	2-02	
	(12m)(b)6, 218.0171(2)(eq); (77.51(4)(b)3m and (15)(b)4m, repealed 10-1-09)				
Limousine fee.....	.....	.....	104-35,179-5	1-97,1-98,1-13	
Limousine service.....	.....	.....	72-22,79-30,80-36		
Linen suppliers .....	.....	11.72		6-79	
Liquor (excise tax in price).....	.....	.....		2-08	
Local exposition district taxes .....	.....	.....	180-23,P410	1-13,2-13	
brackets .....	.....	.....	91-28		
creation	229,subch. II .....	.....	87-19,89-1		
filing returns .....	.....	.....		1-96	
food and beverage tax.....	77.98,77.981,77.982 .....	.....	87-22,165-1,167-15, 190-2 91-29 91-31	1-10,3-15	
beer and liquor .....	.....	.....	104-36	1-97	
gift baskets .....	.....	.....	91-30		
liability less than \$5.....	.....	.....	165-1	1-10,2-10	
off premises consumption .....	.....	.....		1-10	
rate increase .....	.....	.....	91-29		
requirement that all registrants collect .....	.....	.....	87-24		
soda.....	.....	.....	
refunds	66.0615(1m)(f)3, .....	.....		
	77.982(3),77.991(3)				
rental car tax	77.99,77.991,77.992 .....	.....	87-23		
service or replacement vehicles .....	.....	.....	91-32		
room taxes	66.0615(1)-(3).....	.....	87-20	1-96,3-10,4-11	
rate Increase.....	.....	.....	170-4	3-10,4-10	
sales tax provisions apply	66.0615(1m)(f)2, .....	.....	87-24		
	77.982(2),77.991(2)				
Local government licensing .....	.....	.....	62-43	2-89	
Local professional baseball park (see "Stadium tax")					
Local professional football stadium (see "Stadium tax")					
Local sales tax.....	77,subchs. V,VIII,IX,X				
Locker rentals.....	.....	11.52	P226	2-06	
Lodging or rooms (also see "Landlords, hotels and motels")	77.52(2)(a)1	11.48	135-25	1-88,1-96,1-03 ..	.....
conferences .....	.....	.....	76-22		
employees.....	.....	11.48			
homeowners, short-term lodging .....	.....	.....	191-45,199-24		
internet lodging provider.....	.....	.....	185-5,187-9		
local room tax.....	.....	.....		4-11	
month defined .....	.....	.....	109-10		
resort time-sharing	77.52(2)(a)1,2	11.48,11.65 ..	116-16,118-39	1-87,2-99	
short-term .....	.....	.....	201-23		
summer camps .....	.....	11.46	168-2		
Logging equipment.....	77.54(39) .....	.....	56-27,61-19	2-88	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Looseleaf services.....			3-4		
Low-income assistance fees	77.54(44)		154-34	2-07	
Luxury tax.....			71-19		
M					
Magazines (see "Newspapers and periodicals")					
Mailing lists and mailing services.....		11.82	6-4	6-74,9-76	
Main Street Equity Act (see "Streamlined sales tax")					
Maintenance contract		11.27, 11.29(2)(c)			
Manufactured buildings			104-27,154-32 ,	2-07,3-11	
			172-24,P231		
Manufacturer's rebate.....	77.51(15b) and (12m); . (77.51(4) and (15), repealed 10-1-09)	11.28,11.32 ..	4-3,15-4,25-12,58-20 , .. 69-25	1-92	
Manufacturing.....			62-41,P203	8-69,2-89	
alcohol production on a farm			22-9		
assembly and packaging.....			85-28		
backhoe used at gravel pit			122-25		
bakeries			P223		
book binding.....			63-20		
cardboard used under machines	77.54(2)		57-19,162-40,P203		
change in use.....			79-20		
chemically treating wood			25-11		
chemicals and cleaning agents			162-40,P203	3-84	
clean towel service.....			176-5	2-12	
commercial alcohol production.....					
computers			P203		
conveyors.....			45-18		
cooling towers			60-16		
copiers			45-18,106-25		
cranes			45-18,107-23		
creamery.....			58-19		
crushing rock or gravel.....			176-1	2-83,3-12	
defined and scope of.....	77.51(7h);	11.39	33-31,162-40	3-70,6-70,3-09 ..	
	(77.54(6m), repealed 10-1-09)				
dental labs.....			84-29		
exemption for machines and processing equipment.....	77.54(6)(a)	11.40	142-19,P203		
exemption for property consumed or destroyed in manufacturing ...	77.54(2)	11.41	99-24,162-40	3-09,4-10,4-11 ..	
fork lifts			P203		
frac sand processing			176-1	3-12	
fuel and electricity	77.54(30)(a)6.....		137-6,142-13,145-15 , .. 158-12,190-4	2-05,3-05,4-12 , 3-15	
		11.81	106-25	3-70,6-71,3-73	
fuel and industrial gases.....					
income tax credit - fuel and electricity (see "Manufacturer's sales tax credit" in corporation section)					
industrial gases used in.....			15-4		
inventory markers.....					
key making.....			111-29		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
manufactured housing.....	77.51(15b)(b)8 and (12m)(b)8; (77.51(4)(b)7 and (15)(b)6, repealed 10-1-09)	.....	104-23,104-27	6-79,1-97	
manufacturer engaged in construction	90-22,103-21		
manufacturer's booklet.....	P203		
manufacturer's exemption certificate.....	11.14 .....	.....	3-70	
meat packers' machinery	3-71	
meat processors	112-36		
micro-brewing.....	119-23		
microfiche	63-19		
mobile units.....	77.54(5)(d)	11.40	33-31,35-19,43-31, 86-26 92-21	2-83,1-84,1-85	
motor vehicle signs		
newspapers.....	11.56	.....	
packaging purchased oil.....		
photofinishing.....	95-33		
print shop	45-18		
producing colored wood mouldings		
producing millwork		
pulverizing and screening topsoil.....		
quality control	92-22,92-23		
remanufacturing a machine.....		
research and development.....	79-20		
retreading tires	P203	1-84	
safety attachments	47-5	2-86	
scrap paper processing.....		
shipping supplies.....	81-15		
snow-making.....	95-35		
steam plant	45-18		
test period - new electric generator		
testing labs.....	100-40		
testing the manufactured product, raw materials	28-18,92-22,92-23, 100-40		
tooling purchased by nonmanufacturer	133-39		
tools purchased by employees	132-30		
transformers.....		
video production, duplication.....	102-21		
wearing apparel.....	P203		
wood residue burned.....	77.54(30)(a)4 .....	.....	.....	2-87	
Maple syrup equipment	77.54(29) .....	.....	9-5	9-78	
Marketplace - online sellers	192-18		
Meals, food, food products and beverages (also see "Groceries and food")	77.54(20n); (77.54(20), repealed 10-1-09)	11.87	P220	6-71	
airlines	77.55(2)	11.87	123-36		
campgrounds	130-9	2-02	
caterers.....	77.51(14)(f);	11.38,11.87 ..	192-16,P220,4-15		
	(77.54(20)(c)6, repealed 10-1-09)				

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
child welfare facilities			166-5	2-10	
community based residential facilities	77.54(20n)(b); (77.54(20)(c)4, repealed 10-1-09)		87-14,165-1	2-94,1-10	
conferences			76-22		
costs and management fee					
coupons		11.28	58-20,69-29	2-87	
cover charges		11.87			
deli sales.....		11.51	P220		
egg sales			22-9		
exempt organizations' purchases	77.54(9a)	11.87		1-88	
federal food stamps (see "Groceries and food")					
game bird sales.....			1-6,7-6		
given away			92-24	2-95	
health care facilities, nursing homes	77.54(20n)(b); (77.54(20)(c)4, repealed 10-1-09)	11.17,11.87 ..	2-5,73-19,165-1	2-91,1-10	
heated foods or beverages.....			15-4		
higher education institutions.....			104-28,105-2	1-97	
huber law meals			184-3		
meal defined			109-9,148-16	2-98,2-06	
meals sold employees.....		11.87	4-4,165-1	1-10	
restaurant employees	77.54(20r); (77.54(20)(c)4m, repealed 10-1-09)		116-16,118-39,165-1 ..	2-99,1-10	
off premise consumption	(77.54(20)(c)2,		72-21		
on premise consumption	repealed 10-1-09)			1-00	
popcorn				1-05	
prepackaged food combinations.....			102-20,106-26,109-9, ..	2-98	
prepared food.....	77.51(10m),	11.51(4),	111-29		
take and bake pizzas	77.54(20n)(a)	11.87(2)(c)			
retirement home meals	77.54(20n)(b); (77.54(20)(c)4, repealed 10-1-09)		183-8	1-14	
			9-5,165-1	9-78,1-10	
sandwich defined			109-9,148-16	2-98,2-06	
spirulina products.....					
summer camps		11.46			
tips	(77.51(4)(c)2,	11.87		6-74,6-76,3-80	
	repealed 10-1-09)				
transportation companies.....		11.87	123-36		
vending machine sales.....	(77.54(20)(c)6,		116-17	2-99,1-00	
	repealed 10-1-09)				
yogurt.....		11.51		2-82	
Meat wrapping supplies	77.54(6)(b)		9-5	6-76,9-78	
Medical appliances (also see "Durable medical equipment," "Mobility enhancing equipment," and "Prosthetic devices").....	77.54(22)	11.08,11.45 ..	123-40	4-00,2-11	
air support therapy units			91-38		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
compression hosiery	77.54(22)(f)	11.08,11.17, . 11.45	71-18		
computer software.....			78-19		
elastic hose	77.54(22)(f)	11.08,11.17, . 11.45	62-40,71-18	2-89	
eyeglasses			175-17	2-12	
hearing aid batteries.....				1-84,1-05	
insulin injection equipment.....	77.54(28)	11.08		3-76	
motorized wheelchairs.....	77.54(22)(e).....	11.08,11.17, . 11.45	43-31	1-85	
oxygen equipment.....	77.54(14s)			2-83,1-84	
prosthetic devices			178-14,186-16		
repair parts.....	77.54(22)	11.08,11.17, . 11.45	73-22		
vision aids			103-49		
walk-in bathtubs			174-11,175-1	1-12	
wigs and hair pieces.....			80-36		
Medical professions.....		11.17			
clinic's purchases.....			2-5		
dentists and their suppliers.....		11.18	2-5,31-14	3-78	
optical company sales.....			6-5		
Medical records					
photocopies.....			61-21,76-14,191-1	4-15	
Medicare claims		11.45	75-18		
Medicines	77.54(14),(28)	11.09,11.45 ..		3-73	
defined	77.54(14m),(14r)				
changed to drugs (10-1-09).....	77.51(3pj)	11.09		3-77	
medicare - medicaid.....				1-97	
pharmaceutical samples		11.09	104-28		
Mergers.....			193-7		
Milk house supplies	(77.54(34),		98-31		
	repealed 7-1-07)				
Milk standards			55-14		
Mobile homes	340.01(29)	11.88	4-3,154-30,172-24, P231	6-73,9-78,2-07, 3-11	
exempt 35% of selling price	77.51(15b)(b)7;		43-30,73-23	1-85,2-86,1-87, 2-91	
lots	(77.51(4)(b)6, repealed 10-1-09)				
rentals (lodging)	77.52(2)(a)1,77.54(36) ..		71-20,72-20		
units 45 feet or longer	77.54(7)		109-10	2-84,2-86	
used units exempt.....	77.54(31)		9-5	9-78,6-79	
winterizing and dewatering.....	77.54(31)		43-30	1-85,2-86	
Mobile mixing units.....	77.54(5)(d)		79-28		
Mobile point of sale device	77.52(1)(a),		86-26		
	77.52(2)(a)2.a		194-18		
Mobility-enhancing equipment	77.51(7m),77.54(22b) ..	11.08	174-11	2-11,1-12	
Modular buildings	77.51(15b)(b)8 and		104-23,104-27,172-24, P231	1-97,3-11	
	(12m)(b)8; (77.51(4)(b)7 and (15)(b)6, repealed 10-1-09)				

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Month defined.....			109-10		
Motels (see "Landlords, hotels and motels")					
Motor fuel or special fuel	77.54(11)	11.49	143-7		
auditing by excise tax bureau					
on which excise tax is refunded.....			43-30,85-30,104-30, 107-24,110-1,P222	1-85,1-97,4-09 ..	
use tax project.....					
Motor vehicles and trailers.....	77.54(7)	11.83.....	P202	6-77,4-10	
all-terrain vehicles	340.01(2g)		104-30	3-84,2-86, 2-87,4-10	
ambulances and rescue vehicles			80-33		
attachments			125-22		
auto manufacturing employee			53-18		
credit for leased vehicle.....			84-25		
dealer definition expanded			97-15	2-96	
dealer use	77.53(1m),77.71(2)	11.83.....	93-12,101-23,104-22, 132-4,136-4, 145-3,149-7,153-6, 164-4,194-15,198-13	6-81,3-95,1-97, 4-02,1-03,2-04, 2-05,3-06,2-07, 3-08,5-09,3-10, 3-11,3-12,2-13, 3-14	
defective vehicle refunds.....	218.0171.....				
employee use.....			61-20,65-26,115-4		
fee.....			104-35	1-97	
foreign missions, sales to.....			178-6		
free-loaner.....			101-23		
handicap equipment.....	77.54(22)(g)	11.08,11.83 ..	67-7,70-25,130-32	2-90	
heavy trucks and trailers			194-14		
insurance			177-9	4-14	
is a boat a motor vehicle?			25-12		
lease by owner-operator.....				3-06,4-10	
"lemon law"	218.0171(2)(f).....				
trade-ins.....	77.51(15b)(b)6 and (12)(b)6, 218.0171(2)(cq); (77.51(4)(b)3m and (15)(b)4m, repealed 10-1-09)		130-1	2-02	
licensed wholesalers			2-5		
motor vehicle manufacturers' use tax.....					
new form for transfers				9-80	
nondealer sales.....	77.61(1)		139-4	5-09,4-11	
nonmotorized campers.....			179-2	1-13	
nonresident purchase			151-15	5-09,4-11	
requirement that nondealers collect sales tax			164-1,179-2	5-09	
occasional sales.....			73-22,125-22	2-91	
off-highway motorcycles.....			193-8		
one-payment leases.....	77.71(5),77.73(2m)		193-7		
parking			195-12		
payment of tax before registration	77.61(1)				
purchased for resale	77.52(13)	11.14,11.83 ..	118-35		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
purchased out-of-state			197-8		
by nonresident LLC	77.53(17)		140-28		
repairing nonresidents' vehicles				2-87	
salvage pools				1-15	
school bus.....	340.01(56)		P202	3-74	
signs			92-21,151-15		
sold to servicemen or nonresidents			4-2	6-70	
taxi, short-term lease.....			200-26		
tire fee.....			72-19		
trade-in of leased vehicle			72-19,177-9	4-12	
trade-ins			177-9	4-12	
truck bodies destined for out-of-state	77.54(5)(a)	11.83	118-31,122-25		
trucks sold to "for hire" carriers.....	77.54(5)(b)	11.16			
use tax				2-13	
use tax project.....			100-3,158-5		
warranty				4-14	
warranty transfer fees.....			86-26		
Motoring clubs				6-74	
Movable storage containers.....			176-8	3-12	
Movers' containers		11.15,11.16 ..	22-10		
Movie film or tape.....	77.54(23m)		6-5		
TV station's purchases			42-22,154-28	3-07	
Moving machinery			3-5		
Multi-level marketing companies	77.51(13)(c)			3-11	
Multipurpose facility rentals			28-17,78-15,186-5,	3-14	
			P209,FS2107		
My Tax Account.....			159-3,161-4,172-1	2-09,2-11,1-13,	
				3-14	
N					
Native Americans	77.54(1)		69-27,P405,FS2103-1,		A3
			FS2103-2		
credit for tax paid to a tribe	77.53(16m)		162-38	3-09	
construction on reservation			69-27		
other than Menominee					A3
prizes donated.....			99-35		
sales to tribal members			175-1,FS2103-2	1-12	
Natural gas.....		11.57			
transport gas			65-29		
New resident's exemptions.....	77.53(17)			2-87	
Newspapers and periodicals.....	77.54(15)	11.19,11.56 ..	33-31,104-29,P233	3-84,1-97	
controlled circulation publications				2-86	
distributed without charge	77.54(15)		37-32	2-84	
fuel and electricity			106-25		
ingredients	77.54(2m)			2-83	
inserts in periodicals.....				6-73	
non-subscription sales			138-18	2-83,1-84	
shoppers' guides	77.54(15)			9-76,9-78	
small booklets					
supplies to deliver			65-28		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Nexus	77.51(13g),(13h)	11.97	47-28,189-14	July 2015 .....	.....
affiliates	77.51(13g)(d) .....	.....	162-41	3-09 .....	.....
county tax .....	.....	.....	47-28	2-85 .....	.....
duration of activities .....	.....	.....	.....	4-14 .....	.....
foreign publishers	77.51(13g),(13h) .....	.....	56-25,67-6,68-34	2-88,2-90 .....	.....
Great Lakes Compact .....	.....	.....	.....	.....	.....
out-of-state contractor .....	.....	.....	125-26 .....	.....	.....
period(s) covered .....	.....	.....	103-46 .....	.....	.....
Nonmotorized campers .....	.....	.....	179-2	1-13 .....	.....
Nonprofit organizations (also see "Occasional Sales") subject to use tax	77.53(2)	11.35	118-5, 195-10,198-12, FS2106,P206 .....	.....	.....
Nonresident .....	.....	.....	.....	1-95 .....	.....
boats berthed in WI Boundary Waters	77.53(17m) .....	.....	197-9 .....	.....	.....
corporation .....	.....	.....	122-25 .....	.....	.....
disaster relief .....	.....	.....	P411 .....	.....	.....
purchases nonmotorized camper .....	.....	.....	179-2 .....	.....	.....
purchases recreational vehicle .....	.....	.....	4-2 .....	.....	.....
Nursing homes .....	.....	.....	.....	.....	.....
cotton cloth underpads .....	.....	.....	69-21 .....	.....	.....
lodging	77.52(2)(a)1 .....	.....	66-14 .....	.....	.....
meals	77.54(20)(c)	11.87	66-14,73-19	2-91 .....	.....
resale items .....	.....	11.15 .....	.....	.....	.....
sundries .....	.....	.....	69-26 .....	.....	.....
O					
Occasional sales	77.51(9),77.54(7)	11.33	42-1,59-14,122-30, 199-20,FS2106	3-70 .....	.....
aircraft .....	.....	11.84	73-22	2-91 .....	.....
all-terrain vehicles .....	.....	.....	73-22	2-87,2-91 .....	.....
amateur competition .....	.....	.....	61-21 .....	.....	.....
auctions	77.51(9)(e)	11.33,11.50 ..	116-17, P217	2-99 .....	.....
business assets	77.51(9)(a)1,(am)	11.34	56-24,69-35,69-37, 83-10,FS2110	2-88,1-93 .....	.....
defined	77.51(9) .....	.....	199-20 .....	.....	.....
flea markets, rummage sales .....	.....	.....	4-4,14-4,193-18,P228 ..	6-77,6-80,6-81 .....	.....
garage sales .....	.....	.....	14-4 .....	.....	.....
governmental units .....	.....	11.35	61-20,100-42 .....	.....	.....
lawn maintenance	77.52(2)(a)20 .....	.....	.....	.....	.....
motor vehicles .....	.....	11.83	73-22,199-24	2-91 .....	.....
nine day standard .....	.....	.....	.....	2-83 .....	.....
nonprofit organizations .....	.....	11.35	22-10,55-4,56-25, 58-3,59-14,61-21, 94-37,94-42, 193-5,P206,FS2106	2-88,1-89,2-05 ..	.....
parking and firewood sales .....	.....	.....	3-5,144-16 .....	.....	.....
raffles .....	.....	.....	37-31,195-10, 196-14, P206	2-84 .....	.....
report on occasional sales (W22) .....	.....	.....	.....	.....	.....

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
snowmobiles, mobile homes, trailers.....	.....	.....	5-2,73-22	6-74,9-77,9-78,2-91	
sole proprietors' nonbusiness assets .....	.....	11.34.....	12-6		
Office audit (also see "Authority to audit").....	77.59(1)				
Officer liability (also see "Personal liability").....	77.60(9)		56-28,109-10	2-98	
Offsets - refunds against delinquencies.....	77.59(5)		104-41,162-54	3-09	
Online marketplace sellers			192-18,199-30		
Online purchases			200-21		
Open records.....	19.35	1.11.....			
Opinions and interpretations.....					
Overpayments (see "Refunds")					
P					
Parking and storage	77.52(2)(a)9.....	11.48,11.84 ..	3-5,19-4,58-20,184-3,194-12,195-12,P202 ..	3-74,9-78,6-80 ..	
Partnerships					
reorganizations.....	77.51(14g)		193-7	6-71	
Payment of tax (also see "Delinquent taxes")					
credit card			139-5		
Department of Revenue	77.58(4)				
direct withdrawal				3-06	
discontinued business.....	77.58(5)				
electronic funds transfer (see "Electronic funds transfer (EFT)")					
nonquarterly.....	77.58(5)				
prior to registration (motor vehicles, etc.)	77.61(1)				
quarterly.....	77.58(1)				
Penalties					
claims for refund	77.60(12)		87-13	2-94	
estimated assessments			77-8	2-92	
failure to file quarterly return.....	77.60(2)-(5).....				
failure to provide records.....	77.61(19)		162-41,164-1	3-09	
false or fraudulent return	77.60(5)				
included as tax	77.59(10)				
interest on delinquent taxes.....	77.60(2).....	11.98			
interest on unpaid and refunded taxes.....	77.60(1)				
internal authority for imposition.....					
late filing fee.....	77.60(2)		111-1	3-98	
negligence.....			174-1,174-4,186-4	4-11	
failure to file - 5% per month	77.60(4)		47-25		
failure to keep records	77.61(4)(a).....			1-85	
incorrect return.....	77.60(3).....		47-25		
refund claims	77.60(12).....				
willful neglect			186-4		
overcollection of tax	77.59(5r),77.51(11d) ..		201-17		
personal liability - officers.....	77.60(9)		196-20		
record keeping		11.92			
registering vehicles, etc.			77-8	2-92	
retailer's failure to collect use tax	77.53(8)				
theft of sales and use tax moneys	77.60(11)		73-24,78-1,111-1	2-91,2-92	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Permits.....			P201		
business tax registration.....	73.03(50) , 77.52(7) , 77.53(9) , (9m)		93-15 , 95-9 , 98-2 , 140-6	3-95 , 2-04 , 1-05	
changes.....				1-07	
child support delinquency.....			109-15		
direct pay.....	77.52(17m)		87-13 , 94-13	2-94	
expiration date.....			124-8 , P201		
failure to acquire.....	77.52(12)			6-74	
faxing applications.....			103-3		
issuing.....	77.52(9)				
multiple locations.....			96-7		
online registration.....				1-05	
place of operations.....	77.52(7) , (9)	11.01	69-26		
renewed every 2 years.....	77.52(10)		15-2 , 43-31 , 124-8	1-85	
revocation.....	77.52(11) , 73.03(51)		104-42		
sales tax - issued.....	77.52(7)-(9)			1-85	
security deposit.....	77.61(2)				
surrender.....	77.51(9)(a) , (am)			1-07	
temporary.....			104-31	1-97	
use tax - issued.....	77.53(9)				
voluntary registration.....	77.53(9m)				
wallet cards.....				2-14	
Personal liability.....			99-25 , 109-10	2-98	
Pet grooming.....		11.12(6)(b)2			
Pet sitting.....			84-15 , 188-7		
Pet stores, breeders and boarders.....			79-20 , 188-7		
Petition for compromise.....					
Petition for redetermination.....	77.59(6)				
Pharmaceutical samples.....			104-28	1-97	
Pharmacies and drug stores.....		11.45			
Photocopies.....		11.52 , 11.56 ..	22-9	1-84	
lawyers'.....			41-15		
medical records.....			61-21 , 76-14		
of public records.....	77.54(32)		37-31 , 77-9 , 87-16 , 124-34 95-33	2-84	A4
Photofinishing machinery and equipment.....					
Photographic services.....	77.52(2)(a)7	11.47	71-19 , 95-33 , 192-17		
Place of operations					
cable TV.....	77.52(7) , (9)		69-26		
Police and fire protection fee.....	196.202		162-55	3-09 , 4-09	
exemption.....	77.54(55)		162-41	3-09	
Postage not paid on return filed.....				3-75	
Postal employees' uniforms.....			16-8		
Power of attorney.....	77.61(5)	1.13	45-3 , 114-1 , 123-11	1-99	
Preliminary art.....		11.70			
Premier resort area tax.....	77 ,subch. X.....		104-31 , 105-4 , 107-2 , 126-10 , 131-8 , 133-21 , 144-17 , 148-1 , 148-14 , 180-23 , 184-3 , 185-4 , 186-6 , 189-16 , P403	1-97 , 1-98 , 2-01 , 3-02 , 4-02 , 2-05 , 2-06 , 3-06 , 1-13 , 1-14 , 2-14 , 3-14 , July 2015	
creation.....	66.1113				

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
rate increase	77.994(1) .....	.....	162-45,184-3	3-09,4-09,5-09, 1-13,1-14,2-14 2-14	
Prepaid phone cards	77.52(2)(a)5 .....	.....	94-44,109-10,131-7	2-14	
Prepared food.....	77.51(10m),	11.51(4), 77.54(20n)(a)	.....	
take and bake pizzas .....	.....	.....	183-8	1-14	
Price tags .....	.....	11.15(2)(h)	.....	
Printers and typesetters.....	.....	11.56	P233,P234		
Printing.....	.....	11.56	P233,P234		
advertising materials sent out-of-state.....	77.54(25)	11.19	89-19		
controlled circulation publications.....	.....	.....	.....	2-86	
defined	77.51(11) .....	.....	.....
exemption for printers.....	77.54(61)	11.56	180-20,193-6	1-13,2-13,2-14	
foreign publishers.....	77.51(13h)	11.19 .....	.....	
in-house printing.....	.....	.....	.....
newspaper auditing - typesetting.....	.....	11.56 .....	.....	
periodicals.....	.....	.....	104-29	1-97	
photocopy machines .....	.....	.....	45-18		
printed material exemptions	77.54(15),(25),(25m), 77.59	11.19 .....	.....	
raw material storage.....	77.51(18) .....	.....	83-12,104-29	1-93,1-97	
storage and use .....	.....	.....	83-12,104-29	1-97	
sales of printed matter.....	.....	.....	.....
"self service" print shops .....	.....	.....	45-18		
Private letter ruling	73.035 .....	.....	56-36,57-1,P111		
Prize money .....	.....	11.65 .....	.....	
Prizes .....	.....	.....	99-35	1-92 3-77	
Processing and fabrication	77.52(2)(a)11	11.38 .....	.....	
processing contaminated soil .....	.....	.....	79-19		
Property transferred incidentally with a service.....	77.52(2m)(a),(21)(b) .....	.....	180-22	1-13	
Prosthetic devices	77.51(11m),77.54(22b)	11.08	186-16	2-11	
eyeglasses .....	.....	.....	175-17	2-12	
Prototypes .....	.....	11.67(3)(e)	.....	
Publications.....	.....	.....	140-14		
Publishers	77.51(13h)	11.19,11.97 ..	67-6,68-34	2-88,2-90 4-12	
Pull tabs (souvenir milkcaps).....	.....	.....	.....
R					
Radio and television stations.....	.....	11.63	184-14,P247	9-71,2-14	
blank videotape purchases.....	.....	.....	42-22	2-86	
Raffles.....	.....	.....	37-31,P206	2-84	
Railroad					
refurbish cars .....	.....	.....	63-18		
Railway rails, ties, rolling stock and lubricants.....	77.54(12),77.55(2m)	11.16	4-4,9-5,43-31,55-15	1-85	
Real estate agents self-audit project.....	.....	.....	.....
Realty vs. personalty (also see "Construction contractors (activities)").	(77.51(2),(20), amended 10-1-09), 77.52(1)(c)	11.68	87-15,P207	2-94	
appliances, built-in .....	.....	.....	.....	1-13	
bathtub refinishing.....	.....	.....	92-31		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
boilers, furnaces and stand-by generators.....				9-72	
broadcasting towers		11.63, 11.86 ..	P207		
building sold for removal		11.68			
burglar and fire alarm systems			34-13, P207	9-71, 4-06	
calf and cattle crates			85-29		
carpet and floor tile.....			11-5	3-77, 3-80, 9-81, 3-84	
cemetery monuments.....			P211		
central air conditioning unit.....			25-12		
central vacuum systems.....		11.68			
communication cables and networking.....			90-27, 92-28		
communication equipment				2-86	
cooling towers			60-16		
delineator posts.....			70-24		
dishwashers				2-11, 1-13	
docks				3-15	
door and window repairs			6-5		
dumping rock, gravel or road oil			6-5, P207	6-76, 3-80	
farm irrigation system.....				1-87	
furnace inspections				4-15	
garage door opening equipment.....				3-80	
gasoline service station equipment			103-41		
generator, electricity and steam			100-43		
gravel			P207	6-76	
iron-magnesium removal system			72-15		
light fixtures			78-18		
sporting facilities			86-25		
loading platforms.....		11.68			
lump sum contracts.....	77.54(60)	11.68	180-19	1-13, 2-13	
minor in relation				4-10	
modular buildings.....			73-24, 104-23, 104-27 ..	2-91, 1-97	
office units			86-26		
motel leases.....		11.48		3-73	
paint striping.....			70-24		
piers - install and remove			190-4	1-84, 3-15	
satellite dishes		11.68		2-86	
seating affixed to realty			31-14		
security systems			34-13	4-06	
septic installers	77.54(60)		182-2	4-10, 2-13	
service station canopies			53-17, 103-43		
service station equipment.....			103-41		
sewage plant equipment		11.11		9-73	
sign posts.....			70-24	9-73	
signs			76-11		
storm door and window repairs.....			6-5		
street lights			P200, P207		
timber.....		11.12(7)			
traffic signals.....			P200, P207		
utility transmission and distribution lines		11.86	16-7		
water purification plant			111-38		
water slides.....			191-2	3-15	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
well drillers .....	.....	.....	39-12		
wiring and associated equipment .....	.....	.....	P200		
Rebate of sales tax.....	77.64 .....	.....	117-2,118-2,119-2		
Rebates.....	.....	11.28,11.32 ..	69-25		
Receipts presumed taxable	77.52(13),77.53(10) .....	.....	.....
Recording studios.....	.....	11.67 .....	.....	6-77	
Records and record keeping.....	77.61(4)(a),(9)	11.92 .....	.....	6-74,6-78 .....	.....
automatic data processing records.....	.....	11.92 .....	.....	.....	.....
better records letter .....	.....	.....	.....	.....	.....
building materials statement.....	.....	.....	196-17	.....	.....
credit card purchases .....	.....	.....	186-5	4-11	.....
county sales tax information.....	.....	.....	.....	2-85,1-86	.....
deductions must be itemized.....	.....	.....	.....	3-70,12-70	.....
department by rule requires records.....	77.61(9) .....	.....	.....	.....	.....
microfilm records.....	.....	11.92 .....	.....	.....	.....
receipt for taxpayer's records .....	.....	.....	.....	.....	.....
separate taxable and nontaxable receipts	77.60(8) .....	.....	.....	.....	.....
tracking use tax.....	.....	.....	.....	4-11	.....
vending machines .....	.....	11.52 .....	.....	.....	.....
Recycling (see "Waste reduction and recycling")	.....	.....	.....	.....	.....
Redeterminations (see "Appeals")	.....	.....	.....	.....	.....
Referral system for questions.....	.....	.....	.....	.....	.....
Refunds	.....	.....	.....	.....	.....
directly to customer .....	.....	.....	73-26,87-11,88-3	2-91,2-94 .....	.....
from seller to buyer .....	.....	.....	145-5,146-11	3-05	.....
Refunds and remedies of taxpayer .....	.....	.....	P216	.....	.....
claims for refunds.....	77.59(4),(8m) .....	.....	1-2,49-13,91-21,91-22,145-5,146-11,149-6,179-3,P216	6-75,6-80,3-84,3-05,2-11,1-13	.....
customer claims .....	.....	.....	69-22,87-11,88-3,127-16,136-15	2-94	.....
defective motor vehicles.....	218.0171(2)(e) .....	.....	.....	.....	.....
filing electronic claims .....	.....	.....	.....	2-11	.....
"lemon law" refunds of sales tax.....	218.0171(2)(f) .....	.....	56-28	2-88 .....	.....
offsets against deficiencies	77.59(5) .....	.....	91-21,104-41	.....	.....
seller must pass on	77.59(5m) .....	.....	87-13,145-5,146-11	2-94,3-05	.....
small refunds (less than \$2)	77.61(8) .....	.....	9-5	.....	.....
tax paid in error .....	.....	.....	.....	.....	.....
tax paid to another state agency .....	.....	.....	194-12, P216	.....	.....
Refurbish rail cars .....	.....	.....	63-18	.....	.....
Regional transit authority fee	.....	.....	.....	.....	.....
repeal.....	.....	.....	172-25	2-11	.....
sales and use taxes	77.71 .....	.....	162-42	3-09	.....
vehicle rental fee	77.9971 .....	.....	144-18,147-1,162-45	2-05,1-06,2-06,3-09	.....
Registration	.....	.....	.....	.....	.....
online .....	.....	.....	145-23	1-05	.....
Streamlined - no Wisconsin liability.....	.....	.....	167-14	2-10	.....
Religious organizations	77.54(9a) .....	.....	2-5	.....	.....

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Rental vehicle fee.....	77.995 .....	.....	104-35,107-29 , 109-11,144-17,154-34 , 180-23,P202	1-97,1-98,2-98 , 2-05,2-07,1-13 , 2-13	
Rentals (see "Leases and rentals")					
Repair and maintenance service	77.52(2)(a)10 .....	.....	.....	6-79 .....	.....
bathtub refinishing.....	.....	.....	92-31		
common or contract carriers.....	.....	.....	69-39		
items deemed tangible personal property.....	.....	.....	126-7	2-01	
items subsequently used in manufacturing.....	.....	.....	79-20		
under insurance and warranty plans.....	.....	11.27			
Reporting requirements					
disregarded entities.....	77.58(3)(a) .....	.....	104-40,110-41,162-38	1-97,3-09	
methods.....	77.51(3r)	11.01	104-41,130-2,133-17 ..	4-02,1-04,2-09	
operators of swap meets, etc.	73.03(38) .....	.....	56-29	2-88 .....	.....
total period sales.....	.....	.....	196-15		
Repossessions.....	77.51(14g)(f).....	11.30			
Requesting printouts.....	.....	.....	.....	.....	.....
Resale, purchases for.....	77.51(14)(intro)	11.14	2-5,33-26,101-1	2-83	
concessionaires .....	.....	.....	1-6		
motor vehicles.....	.....	11.14,11.83 ..	118-35		
promotional campaign.....	.....	.....	91-39		
service providers .....	.....	.....	.....	2-83	
Research and development.....	.....	11.39,11.67 ..	4-4,P203,FS2101-1 , FS2101-2,FS2102	.....	.....
Responsible person.....	.....	.....	109-10	2-98	
Restaurants.....	77.51(14)(f)	11.87	P236	4-14	
bar sales (drinks) include tax.....	.....	.....	135-10		
consumable items.....	.....	.....	30-13	12-70,3-72	
food and beverages given to employees	77.54(20r); .....	.....	116-16,118-39	2-99	
tips	(77.54(20)(c)4m, repealed 10-1-09) (77.51(4)(c)2, repealed 10-1-09)	.....	1-4	3-80	
Restocking fee .....	.....	11.32(2)			
Retailer.....					
defined.....	77.51(13) .....	.....	154-29,189-14	3-07,July 2015 ..	.....
imposition of tax	77.52(1),(15).....	.....	87-15		
multi-level marketing companies .....	.....	.....	.....	3-11	
recovery of tax.....	77.52(3),77.58(8)	.....	.....	1-14	
using distribution facilities .....	.....	.....	.....
who must register.....	.....	.....	10-2		
Retailer's discount	77.61(4)(c)	11.95			
computation changed.....	.....	.....	77-8,97-14	2-92,2-96	
county sales tax computation .....	.....	.....	.....	2-85,1-86	
limited to \$1,000.....	.....	.....	162-44	3-09	
short periods .....	.....	.....	.....
Returned check fees (NSF fees) .....	.....	.....	.....	3-12	
Returned merchandise	77.585(4); .....	.....	.....
	(77.51(4)(b)2, repealed 10-1-09)	.....	.....

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Returns.....	77.58	11.01	P201.....	.....	.....
accrual basis of reporting	77.58(6m)(a); (77.51(4)(c)3,(d), repealed 10-1-09)				
amending			128-38 , P216	3-01,2-02	
annual filing of sales tax returns	77.58(5)	11.93		6-80,9-81	
bad debt deduction.....	77.585(1)		184-14,199-19		
business discontinued.....	77.58(5)				
completing the return				3-81,1-02	
conflicting reporting periods					
copies			70-4,74-8,75-7,95-16, 99-12,106-14		
disregarded entities.....			104-40	1-97,2-04	
divulging information	77.61(5).....				
due date					
annual - through 1980.....	77.58(2)(a).....		19-3,26-4		
on holiday					
quarterly.....	77.58(2)				
electronic filing (see "Electronic filing")					
examination by taxpayers' representatives		1.13			
extension of time to file	77.58(7)		70-6,P401		
file for each period.....	77.58(4).....			6-75	
frequency	77.58(1)(a).....		180-19	9-72,2-84,4-06, 1-13,3-13	
gross receipts.....	77.58(3)		196-15		
mailing			88-1		
multiple locations			96-7		
no longer mailed.....				4-09,5-09	
no tax due			96-7		
other than quarterly	77.58(5).....			9-72,2-84	
redesigned return			127-3	3-76,3-81,1-86, 2-96,1-98	
reporting period			196-15		
sales tax.....	77.58(3)				
personal liability of officers.....	77.60(9)				
signature required	77.58(3)				
substitute approval			103-4 , 127-5		
timeliness.....	77.61(14)		145-6	3-05	
unpaid postage on return				3-75	
use tax	77.58(3)				
Revocations	77.52(11),73.03(51)		104-42		
Internet posting	73.03(64)		162-52	3-09	
Room tax (see "Local exposition district taxes, room taxes")					
Rooms or lodging (see "Lodging or rooms")					
Royalties			P207		
Rules					
in effect				6-79,6-81	
subscriptions.....			7-4,12-5	6-79,6-80,6-81	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
S					
Sale completed (see "When and where a sale takes place")					
Sale does not include (nonsales).....	77.51(14g) .....	.....	3-5,71-19,P201	2-87,2-99	
Sale, lease or rental - retail sale includes	77.51(14) .....	.....	.....	.....
Sale of a business or business assets.....	77.51(9)(a)	11.34	12-6,56-24,69-35,69-37	6-71,9-76	
disposition of assets study (W11).....	.....	.....	.....	.....
Sales price (also see "Gross receipts").....	.....	11.32 .....	.....	.....
defined	77.51(12m)(a),(c); (77.51(15)(a),(c), repealed 10-1-09)	.....	180-23	1-13	
federal tax in price .....	.....	.....	182-4,193-6, 194-14 ...	3-13	
motor vehicles.....	77.53(1m),77.71(2) .....	.....	93-12,111-3	3-95,3-98,3-13	
no allocation for TPP .....	.....	.....	195-9		
shipping and handling .....	.....	.....	200-21		
taxes included .....	.....	.....	182-4,193-6		
Sales tax holiday (August 2018)	77.54(67) .....	.....	201-13		
Sales tax rebate	77.64 .....	.....	117-2,118-2,119-2		
Samples (see "Gifts and advertising specialties")					
Sampling (see "Auditing")					
School districts .....	.....	11.03	79-21,P245		
yearbook sales	77.54(4) .....	.....	161-15		
Script writing.....	.....	.....	86-29		
Seasonal filers.....	77.58(5)	.....	.....
Secrecy of tax returns.....	77.61(5)	1.11,1.13	9-7 .....	.....
Security requirements.....	77.61(2)	11.925 .....	.....	1-85	
Seller's permit renewal insert, Form S-801 .....	.....	.....	.....	.....
Seller's permits (also see "Permits")	77.52(7)	.....	.....	.....
automatic renewal	77.52(10),(11) .....	.....	5-2,15-2,87-16,124-8 ...	1-85,2-94	
cable television companies .....	.....	.....	69-26		
changes .....	.....	.....	.....	1-07	
delinquency for all types of tax	77.52(10)(b) .....	.....	43-31		
online registration.....	.....	.....	.....	1-05	
redesigned .....	.....	.....	.....	2-93	
renewal when delinquencies.....	77.52(10) .....	.....	87-16,109-15	2-94	
revoked, Internet posting.....	73.03(64) .....	.....	162-52	3-09,5-09	
surrender.....	.....	.....	85-10	1-07	
wallet cards .....	.....	.....	.....	2-14	
Service contracts .....	.....	.....	.....	3-10	
Service enterprises.....	.....	11.67 .....	.....	9-74	
advertising companies .....	.....	.....	P235		
appraisal .....	.....	.....	63-18		
architects .....	.....	11.67	85-27		
artistic expressions.....	.....	11.67	10-4	9-76	
background music.....	.....	11.64 .....	.....	9-72	
bathtub refinishing.....	.....	.....	99-23		
boarding horses or pets.....	.....	.....	188-7		
boat launching.....	.....	.....	110-31		
building service .....	.....	.....	22-9		
buyer's clubs .....	.....	.....	.....	9-73	
car washes .....	.....	11.67	11-5,FS2108	3-74,2-15	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
carpet cleaning.....			188-8	2-15	
clean towel.....			176-5	2-12,2-15	
community antenna systems.....		11.66,11.67			
computer services.....			143-9,148-2,152-11,168-13 76-22		
conferences.....					
consumers of items purchased.....		11.67			
court reporter transcript.....			26-17		
deer processing.....			195-10		
detonating explosives.....		11.67			
diaper services.....	77.52(2)(a)6	11.72.....	67-7	2-90	
disposal services.....			152-4		
drafting.....		11.67			
education.....		170-8.....	92-27		
enuresis alarms.....		11.67			
equipment with operator.....			165-1		
fireworks displays.....			86-23		
flood.....			74-30		
furnace inspection.....				4-15	
graphic design.....			P235		
golf courses.....			119-4,P226		
guide services, fishing and hunting.....			191-5	4-15	
health spa operations.....			1-6,78-15		
horse boarding.....			188-7	2-15	
horse training.....		11.12(6).....	78-21,188-7	2-15	
horseshoeing/farrier.....			99-23,188-7		
hospitals and clinics.....		11.17,11.67			
house watching.....			110-37		
information services.....			128-35		
inspection services.....			179-14		
interest rate tracking.....					
interior decorators.....		11.67.....	4-3		
janitorial services.....				6-80,2-15	
landscaping and lawn services (see "Landscaping")					
light bulb replacement.....			78-18		
limousine.....			72-22, 79-30		
looseleaf services.....			3-4		
massage therapist.....			199-30,FS2109		
meat processor's supplies.....	77.54(6)(b)		9-5	6-76,9-78	
motoring clubs.....				6-74	
moving.....			197-10		
moving machinery.....			3-5		
news service ticker tape.....			45-17		
original manuscripts or musical arrangements.....		11.67			
pet boarding.....			188-7	2-15	
photography.....			192-17		
primary purpose.....			149-7		
processing tangible personal property.....			187-9		
protection.....			34-13		
recording studios.....		11.67.....	4-4	6-77	
remote deposit capture (RDC).....			174-12,175-1	1-12	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
removal - satellite antennas	80-39		
research and development	11.67	4-3		
salting	74-30,106-7	4-98	
sanding	74-30,106-7	4-98	
satellite (DBS)	99-29,138-30		
Security monitoring services	127-31		
shredding business records (confidential documents)	45-18,152-4		
site surveys	80-39		
situs of sale	3-5,71-19	6-81,2-85,1-95	
snowplowing and snow removal	74-30,99-9,106-7, 196-14	2-86,4-98,4-10,1-11,3-13	
sound package for live music	37-17		
storage providers	176-8	3-12	
surveys	78-23		
swimming pool maintenance	190-3	1-11,3-15	
taxidermists	11.67	195-10		
taxis	193-20		
telephone directory advertising solicitation	11.67			
telephone service provided by motels	4-3		
temporary services	141-30,149-7,165-6,168-8,179-20		
testing labs	100-40		
testing services	119-26,179-14	1-13	
ticket brokers	114-6		
trading stamp companies		3-74	
traffic control	70-24		
training	92-27		
travel agents	114-27,146-13		
uniform	176-5	2-12	
upholstery cleaning	188-7	2-15	
voice messaging business	77.52(2)(a)5m	11.66	50-11,66-14,104-22, 127-29		
water removal	74-30		
water testing	94-39		
web hosting with e-mail services	172-56	2-11	
well inspection	94-39		
winterizing and dewatering	79-28,191-3	4-15	
Service of process			
Service stations and fuel oil dealers	11.49	103-41	9-73	
Services subject to the tax					
admissions	77.52(2)(a)2	11.65	114-16,168-11		
cable television	77.52(2)(a)12	11.66, 11.67 ..	45-17		
car washes	77.52(2)(a)10 .....	.....	11-5		
computer services	152-11,168-13		
contaminated soil	79-19		
contribution "in memory of"	76-21		
delivery and point of sale	77.585(8); (77.51(14r), repealed 10-1-09) .....	.....	3-5	6-81	
disposal	72-13		
disassembly, reassembly, and repair	197-10		

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
electronic monitoring	77.52(2)(a)5m .....	.....	125-31		
e-mail services with web hosting .....	.....	.....	172-56	2-11	
extended service contracts	77.52(2)(a)13m .....	.....	.....	3-10	
fabrication	77.52(2)(a)11 .....	.....	55-15		
hanging holiday lights .....	.....	.....	.....	3-13	
inspection	77.52(2)(a)10 .....	.....	158-14,179-11	1-13,4-15	
installation	77.52(2)(a)10	11.68	2-5		
internet access	77.52(2)(a)5a .....	.....	.....	3-14	
landscaping	77.52(2)(a)20 .....	.....	31-14,32-9,57-21, 58-19,193-19	1-82,2-82,1-05, .. 4-09,2-10	.....
right-of-way of utilities .....	.....	.....	.....	.....	.....
laundry and dry cleaning	77.52(2)(a)6	11.72	176-5,180-21, 195-12, .. 197-18	6-70,6-72,3-77, .. 2-12,1-13,2-13 1-05,4-09,2-10	.....
lawn mowing .....	.....	.....	.....	82-30	
oil inspection .....	.....	.....	.....	3-5,175-1	
parking and docking	77.52(2)(a)9 .....	.....	184-3,192-17	3-74,9-78,1-12 2-14	
aircraft parking .....	.....	.....	.....	.....
photographic services	77.52(2)(a)7	11.47	.....	.....
point of sale.....	77.72(3) .....	.....	3-5,71-19,82-34	6-81,2-85,1-95	
producing, fabricating and processing	77.52(2)(a)11	11.38	.....	.....
recreational device receipts.....	.....	11.54 .....	.....	12-70	
repair and maintenance.....	77.52(2)(a)10	11.68	126-7,130-15,148-16 ..	12-71,1-94,2-01, .. 2-06,4-15 3-10	
extended service contracts	77.52(2)(a)13m .....	.....	.....	9-71,3-74,9-80	
purchases of body shop supplies.....	.....	11.83 .....	.....	9-71,9-79,2-01	
repairing property affixed to realty .....	.....	11.68	126-7	12-70	
repairmen's mileage charges .....	.....	.....	7-5	8-69	
repairmen's purchases for resale .....	.....	.....	.....	.....
resale of taxable services.....	.....	.....	3-5	.....
rooms and lodging.....	77.52(2)(a)1	11.48 .....	.....	.....	.....
summer camps .....	.....	11.46	168-2 99-29,138-30	.....	.....
satellite (DBS) .....	.....	.....	.....	.....
services that are part of the sale	77.51(15b)(c) and	11.32,11.94	.....	.....
situs of services (see "point of sale" above)	(12m)(c); (77.51(4)(c) .....	.....	.....	.....
soil remediation	and (15)(c), repealed .....	.....	.....	.....
sound service package.....	10-1-09) .....	.....	79-19	.....	.....
taxidermy .....	.....	.....	195-10	.....	.....
telecommunications	77.52(2)(a)5.am .....	.....	.....	.....
prepaid telephone cards.....	.....	.....	.....	3-14	
telecommunications message service.....	77.52(2)(a)5m .....	.....	104-22,125-31, 127-28,129-2,183-19	1-97	
telegraph services	77.52(2)(a)3	11.66	.....	.....
telephone access charges.....	77.54(37); .....	.....	43-29	1-85 .....	.....
(77.51(13)(p) and	(77.51(13)(p) and .....	.....	.....	.....
(14)(m), repealed	(14)(m), repealed .....	.....	.....	.....
10-1-09)	10-1-09) .....	.....	.....	.....
telephone services	77.52(2)(a)4	11.66	4-3,183-19	.....
telephone support for computer software .....	.....	.....	140-29	.....

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
towing service	77.52(2)(a)8m and 10 ..	11.49	3-4,81-1,81-18, 122-26,162-44	3-09,1-15	
video club memberships .....	.....	.....	.....	2-86	
video taping.....	.....	.....	.....	2-86	
Shipping materials.....	77.54(6)(am)2 .....	.....	81-15,81-16		
Shoppers' guides (see "Newspapers and periodicals")					
Signature on return.....	77.58(3)				
Single owner entities .....	.....	.....	110-41,113-28		
Situs (see "When and where a sale takes place")					
Snow-making.....	.....	.....	95-35		
Snowmobile trail groomers	77.54(38) .....	.....	67-7	2-90	
Snowmobiles .....	.....	.....	104-30,184-4	1-97,4-10	
nonresidents .....	.....	.....	184-4	1-11,2-14	
Snowplowing .....	.....	.....	74-30,99-9,106-7	4-98,4-08	
Solar heating equipment.....	.....	.....	7-5		
Sourcing (see "When and where a sale takes place")					
Souvenir milkcaps (pull-tabs).....	.....	.....	.....	4-12	
Stadium tax					
administration of.....	.....	.....	144-17,162-36	2-05,3-09	
baseball stadium	77.705 .....	.....	95-1	5-95	
creation.....	229,subch.III				
construction materials .....	.....	.....	152-4		
engaged in business .....	.....	.....	96-26	1-10	
football stadium.....	77.706 .....	.....	120-7,122-1	2-00,3-00	
creation.....	229,subch.IV				
distribution changes .....	.....	.....	192-6	4-15	
ending.....	.....	.....	188-1,190-2	2-15,3-15	
nonfiler project .....	.....	.....	.....
reporting.....	.....	.....	.....	2-96	
requirement to collect in all districts .....	.....	.....	.....	1-10	
Stamps, coins and bullion.....	(77.51(20), amended ... 10-1-09); 77.52(1)(b)	11.78 .....	.....	12-71	
State, defined .....	.....	.....	92-22		
Statute of limitations	77.59(3),(4) .....	.....	1-2,19-4,193-7		
nonfilers .....	.....	.....	99-24		
refunds (see "Refunds and remedies of taxpayer")					
specialized return .....	.....	.....	200-24		
use tax on income tax return .....	.....	.....	79-23		
waiver of.....	77.59(3)(a)				
Statutes renumbered.....	.....	.....	37-36		
Storage includes.....	77.51(18) .....	.....	73-19,91-27,91-41	2-91	
movable storage containers .....	.....	.....	176-5	3-12	
Streamlined sales tax	77.524,77.65, .....	.....	121-1,123-1,126-9, 127-6,130-5,132-9, 135-2,145-19,151-5, 152-7,160-15	2-01,1-09,4-09	
2009 Wis. Act 2					
amnesty .....	.....	.....	163-1	2-09	
federal legislation .....	.....	.....	180-19	1-13	
Subpoenas .....	.....	.....	.....
Successor's liability	77.52(18)	11.91	10-4,146-29,150-27, 177-4,201-25	6-75,9-76,9-80 ..	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Summer camps.....	.....	11.46.....	168-2		
T					
Tangible personal property.....	77.51(20).....	.....	.....	9-80.....	.....
sales of silver.....	77.52(1)(b).....	.....	.....	6-74	
trading in gold.....	77.52(1)(b).....	.....	.....	3-75	
Tanning.....	.....	.....	78-15		
Tavern purchases of cups.....	.....	.....	30-13		
Tax Appeals Commission.....	73.01	.....	.....
Tax may be collected from consumer.....	77.52(3)	.....	.....
Tax on tax.....	77.51(15b)(a)2;..... (77.51(4)(a)4, repealed 10-1-09),	.....	22-9,34-13,104-30,..... 182-4,193-6	1-97,3-13,3-14	
federal excise tax on heavy trucks and trailers.....	.....	.....	.....	3-14	
Tax-paid purchases resold.....	(77.51(4)(c)5, repealed 10-1-09)	.....	.....
Tax paid to other states.....	77.53(16),77.71(2),..... (3),(4)	11.68,11.83,. 11.85	75-17,100-29,157-28... 171-1	6-81,3-08,2-11	
telecommunications.....	77.525.....	.....	104-22		
Tax paid with registration.....	30.52(4),77.61(1)	.....	.....
Tax preparers self-audit.....	.....	.....	82-1		
Tax-products may only be taxed once.....	77.61(20).....	.....	162-38	3-09	
Tax rate changes.....	.....	11.30.....	.....	1-82	
Tax returns (see "Returns")					
Taxi drivers.....	.....	.....	193-20		
Taxidermists.....	.....	11.67.....	195-10		
Telecommunication services.....	(77.51(17m),(21m),..... renumbered 10-1-09), (21n),77.52(2)(a)5	11.66.....	62-39,73-21,131-5	2-89,2-91.....	.....
access charges.....	.....	11.66.....	43-29,73-23	1-82,1-85.....	.....
billing and collection services.....	.....	.....	57-20,81-17		
cellular radio telephone company purchases.....	.....	.....	57-19		
coin-operated.....	.....	.....	97-15	2-96	
cost sharing.....	.....	.....	65-26		
credit for tax paid to other states.....	77.525.....	.....	104-22		
customer class action suit.....	.....	.....	150-33		
declaratory ruling (access charges).....	.....	.....	.....
electronic monitoring.....	.....	.....	125-31		
emergency response system.....	.....	11.17(4)(b)4. example	129-2		
emergency rule.....	.....	11.66.....	65-2		
installed communication equipment.....	.....	.....	.....	2-86	
Internet (see "Internet")					
interstate services.....	.....	.....	34-12,124-36	1-82.....	.....
intraLATA toll service.....	.....	.....	70-27		
mobile.....	77.52(2)(a)5.b.(3n),..... 77.523	.....	131-5	3-02	
"911" revenues.....	77.54(37).....	.....	.....	2-87	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
wireless surcharge	77.54(37); (77.51(4)(b)8 and (15)(b)7, repealed 10-1-09)	.....	136-1	1-03	
optional call detail charges .....	.....	.....	41-16,42-23		
paging service purchases.....	.....	.....	.....
police and fire protection fee	196.202(2) .....	.....	162-55	3-09,4-09	
prepaid calling card	77.54(46m) .....	.....	94-44,109-10,131-7	2-98	
private line services.....	.....	11.66	34-12		
provided by telegraph company.....	.....	.....	39-12		
resale .....	.....	.....	107-33		
resellers equipment and access charges .....	.....	.....	.....
satellite TV (see "Cable TV") .....	.....	.....	.....
service bureau uses telephone service .....	.....	.....	37-17		
service charges on customers' bills.....	.....	.....	123-37		
teleconferencing.....	.....	.....	82-32		
terminate in Wisconsin.....	.....	.....	104-22	1-97	
voice messaging (also see "Telecommunications messaging service")	77.52(2)(a)5	11.66	50-11,66-14,104-22, 127-29		
Voice over Internet Protocol (VoIP) service .....	.....	.....	141-28		
Telecommunications messaging service	77.52(2)(a)5m .....	.....	104-22,125-31,127-28, 129-2,172-56,183-19	1-97,2-11	
Telephone company central office equipment.	77.54(24)	11.66	45-17		
repeal.....	.....	.....	93-12,94-38	3-95	
Telephone directory advertising solicitation .....	.....	11.67	.....	
Television stations blank tape.....	.....	.....	42-22		
Temporary amusement, entertainment or recreational events or places	77.52(19)	11.53,11.54 ..	.....	
Temporary events .....	.....	.....	142-3,147-4,151-2, P228	4-14	
Temporary sales.....	77.51(9)	11.33	134-5,138-4		
household goods sale .....	.....	.....	3-4		
ticket brokers.....	.....	.....	114-17		
Temporary services.....	.....	.....	141-30,149-11,165-6, 168-8,179-20		
Tie-in sales (also see "Bundled transactions and "Buy One Get One").	.....	11.28	16-8,164-1	5-09,4-10	
Time of sale.....	77.585(8); (77.51(14r), repealed 10-1-09)	11.94	13-3		
Time-share property	77.52(2)(a)1,2	11.48	62-40,65-34,116-16, 118-39	2-89,2-99	
position paper .....	.....	.....	.....
recreational rights.....	77.52(2)(a)2 .....	.....	56-26	2-88	
temporary lodging	77.52(2)(a)1	11.48	62-40	6-81,1-87,2-89	
Tips and service charges.....	77.51(15b)(a)2	11.87	1-4,183-7	6-74,3-80,1-14	
Tire disposal fee .....	.....	.....	72-13		
Tire fee.....	.....	.....	72-19		
Tourist's purchases .....	.....	.....	14-4		
Tours.....	.....	.....	114-17		
Towing.....	77.52(2)(a)8m and 10 ..	11.49	81-1,81-18,122-26, 162-44	3-09	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Trade-ins	77.51(15b)(b)5 and (12m)(b)5; 77.51(4)(b)3 and (15)(b)4, repealed 10-1-09)	11.32(7),..... 11.83(2)(a)	8-5,124-30,177-9	4-12	A2
lemon law.....	77.51(15b)(b)6 and (12m)(b)6, 218.0171(2)(cq); (77.51(4)(b)3m and (15)(b)4m, repealed 10-1-09)	.....	130-1	2-02	
motor vehicle.....	.....	.....	177-9,182-7	4-12	
tax due on traded-in item.....	.....	.....	53-18		
Trade show models .....	.....	.....	.....	.....	.....
Training .....	.....	170-8.....	92-27		
Transfers of substantially all of a person's property	77.51(9)(b).....	11.34	.....	.....	.....
Transformers and circuit breakers .....	.....	.....	.....	.....	.....
Transitional provisions					
county tax.....	77.77 .....	.....	60-16		
state.....	77.54(18)	.....	.....	.....	.....
Transmission facility (see "Utilities")					
Transport gas.....	.....	.....	65-29.....	.....	.....
Transportation charges.....	(77.51(4)(a)3,(b)5, repealed 10-1-09)	11.94	78-18,107-26,111-31, .. 124-8,135-10,145-23	6-72,3-75,9-76, 6-78,1-87,1-91, 1-97,1-05	
Trees.....	.....	11.12(7)(d) ...	P210		
Truck bodies.....	77.54(5)(a)	.....	.....	.....	.....
Trust - sales tax held in trust	77.60(11)	.....	.....	.....	.....
Typesetters .....	.....	11.56	.....	.....	.....
U					
Unincorporated cooperative associations	77.51(10),77.53(17r)(f).	.....	148-14	3-06	
Universities.....	.....	.....	104-28,105-2,P204	1-98 .....	.....
Use.....	.....	.....	.....	.....	.....
advertising material printed out-of-state	77.51(22)(b) .....	.....	79-18,91-37,P235	.....	.....
does not include	77.51(18),(22)	.....	.....	.....	.....
includes.....	77.51(22) .....	.....	91-27,91-41	.....	.....
printing forms for out-of-state use.....	.....	.....	6-5	.....	.....
Use tax.....	.....	.....	113-1,170-3,FS2104	9-79,9-80,2-90, .. 1-96,1-98,4-98	.....
audit of manufacturer .....	.....	.....	.....	.....	.....
audits .....	.....	.....	149-6	1-15	.....
basis of tax.....	77.53(1) .....	.....	100-1	3-81,9-81,1-91	.....
calculator on Internet.....	.....	.....	135-5,139-3,143-8, 148-19,152-9,171-8	.....	.....
change in use of property.....	77.53(12),77.57 .....	.....	.....	1-94	.....
collection by retailers.....	77.51(13g)	.....	.....	.....	.....
conflicting reporting periods .....	.....	.....	.....	.....	.....
construction contractors .....	.....	.....	107-5,152-4	.....	.....
county use tax (limited) .....	.....	.....	152-4	2-85	.....
credit for tax paid other states	77.53(16)	11.68,11.83 .. 11.85	3-5,75-17,100-29, 157-28,171-1	6-81,3-08,2-11 ..	.....

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
"customs" project .....	.....	.....	71-2 .....	.....	.....
direct marketer agreement .....	.....	.....	104-30	1-97	.....
donations of property	77.56(3) .....	.....	62-40	2-89	.....
fur project .....	.....	.....	.....	.....	.....
gifts .....	.....	.....	57-20	.....	.....
Great Lakes Compact .....	.....	.....	.....	.....	.....
Internet purchases .....	.....	.....	110-1,119-4,124-5,140-11,150-16	.....	.....
liability of user	77.53(2),77.57 .....	.....	113-1,150-16,170-3	1-91	.....
line on income tax return .....	.....	.....	58-1,79-23,137-11,141-24,146-30,150-15,155-13	.....	.....
mail order and Internet purchases .....	.....	.....	80-1,88-1,124-8,140-11	1-06	.....
manufactured out-of-state	77.53(1) .....	.....	80-33,83-11	.....	.....
manufacturer's self-produced vehicles .....	.....	.....	.....	.....	.....
motor fuel .....	.....	.....	110-1,P222	.....	.....
motor vehicle dealers .....	.....	.....	100-1,103-3,104-22,111-3,115-4,140-18	1-97,2-04	.....
motor vehicle purchases (nondealer)	77.61(1)	11.83	P202,139-4,158-5	.....	.....
on taxable services .....	.....	.....	13-6	.....	.....
registration program .....	.....	.....	.....	.....	.....
reporting on income tax return (see "line on income tax return" above) .....	.....	.....	.....	.....	.....
returns	77.58(3)	.....	.....	1-92,2-92,1-00	.....
sales tax return .....	.....	.....	.....	.....	.....
samples .....	.....	.....	57-20,104-28	.....	.....
self-audit project .....	.....	.....	82-1,84-1,88-3,149-6 ..	.....	.....
separately stated	77.53(7)	.....	.....	.....	.....
statistics .....	.....	.....	81-1	.....	.....
storage	77.51(18) .....	.....	76-12,83-12	1-93 .....	.....
subsequent shipment out-of-state .....	.....	.....	73-19,76-12,91-27,91-41	2-91	.....
tracking for businesses .....	.....	.....	171-8	4-11	.....
transitional provisions for Streamlined changes .....	.....	.....	165-1	1-10	.....
travelers .....	.....	.....	79-2	.....	.....
U.S. customs project .....	.....	.....	172-2 .....	.....	.....
what is the use tax? .....	.....	.....	.....	6-73,6-74	.....
who to assess? .....	.....	.....	.....	.....	.....
Use tax or sales tax?	77.57 .....	.....	.....	6-81,2-84	.....
Utilities					
electric and gas public utilities .....	.....	11.57	158-12	2-06	.....
landscaping rights of way .....	.....	11.86	32-9,72-16 .....	.....	.....
transfer of transmission facility	77.51(14g)(fm) .....	.....	116-18	2-99	.....
transmission and distribution lines .....	.....	11.86	16-7	9-71,9-72	.....
water purification plant .....	.....	.....	111-38	.....	.....
Utility-terrain vehicles					
nonresidents .....	.....	.....	184-4	2-14	.....
.....	.....	.....	184-4 .....	.....	.....

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
V					
Vacation share interests (also see "Time-share property")	77.52(2)(a)1	11.65	116-16	6-81,1-87,2-99	
Vending machines .....	.....	11.52,11.87 ..	.....	12-71,3-73	
commissions from .....	.....	.....	P219		
military installations	77.52(1m)	.....	.....
sales of food, food products, and beverages	77.54(20)(c)6 .....	.....	116-17	2-99	
Veterinarians and their suppliers	77.51(13)(m),(o).....	11.61	114-1,P224	9-74	
animal identification tags	77.54(42) .....	.....	83-12	1-93	
services of veterinarians.....	77.52(2)(a)10	.....	.....
Video poker machines .....	.....	.....	140-4,140-20,146-14		
Video production taping .....	.....	11.47	86-29,102-21		
Virtual currency .....	.....	.....	.....	1-14	
Vocational schools .....	.....	.....	P204		
Voice messaging services	77.52(2)(a)5	11.66	66-14		
Voluntary disclosure .....	.....	.....	90-2,101-1	2-08	
			124-9,134-16,138-13,		
			147-6,151-6,199-30		
W					
Waiver of statute of limitations	77.59(3)(a) .....	.....	.....
Warranties .....	.....	11.27	136-15	3-10,4-14	
Waste reduction and recycling	77.54(5)(c),(26m)	11.20	37-32,42-23,58-20,	2-84,2-86	
		(emergency)	114-4,159-13		
diapers	77.54(40)	.....	.....
freon recovery .....	.....	.....	84-34		
furnace burns biomass pellets.....	.....	.....	46-31		
motor oil converted to heat .....	.....	.....	84-29		
motor vehicles, machinery and equipment .....	.....	.....	123-30		
packaging milorganite .....	.....	.....	70-26		
road machine mines concrete .....	.....	.....	42-23		
road reclaimer/stabilizer .....	.....	.....	88-28		
Waste removal services .....	.....	.....	.....
governmental units .....	.....	.....	65-28		
Waste treatment facilities	77.54(26)	11.11	22-9,25-12,128-21,	6-75,3-76,6-76, .	
			154-33,156-15	2-07	
electricity .....	.....	.....	65-26,114-29		
fuel .....	.....	.....	114-29		
local exposition districts .....	.....	.....	87-17	2-94	
municipal air stripping system .....	.....	.....	51-17		
municipality owns septic tanks .....	.....	.....	42-23		
sludge trucks .....	.....	.....	80-38		
Water .....	.....	.....	.....
bottled and distilled .....	.....	.....	88-4,88-25		
testing .....	.....	.....	94-39		
through mains	77.54(17) .....	.....	.....
Watercraft .....	.....	.....	190-4	3-15	
Waterslides .....	.....	.....	191-2	3-15	
Web hosting with e-mail services .....	.....	.....	172-56	2-11	

	Statute	Adm. Rule	Tax Bulletin, Publication (P), and Fact Sheet (FS)	Sales Tax Report	AGO (A)
Website design.....	.....	.....	106-28,P235		
Well driller's receipts .....	.....	.....	39-12		
Well inspection.....	.....	.....	94-39		
When and where a sale takes place.....	77.585(8); (77.51(14r), repealed 10-1-09)	11.94.....	13-3,65-31,82-34	12-69,2-85,1-95, 2-11	.....
direct mail, advertising and promotional .....	.....	.....	174-13	1-12	
situs of services	77.72(3).....	.....	3-5,71-19	6-81,2-07	
when a sale takes place.....	77.585(8)	.....	.....
where a sale takes place.....	77.522.....	11.945.....	.....	2-11	
Wigs.....	.....	.....	80-36,P225		
Wine (excise tax in price) .....	.....	.....	.....	2-08	
shipped to Wisconsin .....	.....	.....	.....	5-09	
Winterizing .....	.....	.....	79-28,191-3	4-15	
Wisconsin sales and taxable transportation charges	77.585(8); (77.51(14r), repealed 10-1-09)	11.94.....	13-3	12-69.....	.....
delivery of "free" item .....	.....	.....	1-6		
purchases by tourists .....	.....	.....	.....	6-74	

ADDENDUM
To Sales and Use Tax General Topical Index

Attorney Generals' Opinions

	Vol.	Page	Date
A1	66 67	205 200	7-14-77 8-4-78
A2	54	175	12-3-65
A3	71 74	82 134	3-10-82 7-1-85
A4	73	38	2-17-84