**Wisconsin Sales Tax**

Sales made to Wisconsin are subject to a 5% state sales tax plus a .5% county tax in most counties. To find the sales tax rate for the address that you are making a sale at or shipping to, use the Wisconsin State, County and Stadium Tax Rate by Zip Code Look Up tool at: <https://www.revenue.wi.gov/Pages/Apps/strb.aspx>.

You will also find WI sales tax rate and boundary database files that may be useful in updating your point of sale software at <https://www.revenue.wi.gov/Pages/SSTP/ratebound.aspx>.

**System Office Files Wisconsin Sales/Use Tax Return**

System Office, Tax Services will file the Wisconsin sales/use tax return for the entire system monthly. Campuses should collect and remit Wisconsin sales tax to Tax Services by the 10th of the month for the previous month. Campuses report the collected tax to Tax Services via a workbook that can be downloaded from the Tax Services website (see link below). In the workbook, campuses record the amount of sales by county on the “Sales by County” spreadsheet and the “WI Sales Tax” spreadsheet automatically records the total sales, applies the correct tax rates, and calculates the total amount of sales tax due for the month. Use the ISRS object code 9792 Sales Tax – Wisconsin to record the tax collected. Remit the collected tax to Tax Services by check using SWIFT Vendor ID 0000215893-005 “MN STATE LBA BUSINESS OFFICE WISCONSIN SALES TAX”.

Please visit the Tax website for the up to date reporting worksheet at: <http://www.minnstate.edu/system/finance/taxinformation/salestax/wisconsinindex.html>

***What is subject to Wisconsin Sales Tax?***

**Bookstore/Online Bookstore Sales**

Examples of items subject to tax: Online bookstore sales and shipment of Wisconsin taxable items to a Wisconsin address. **Textbooks, clothing and other tangible personal property sold and delivered to Wisconsin are subject to Wisconsin sales/use tax (even if under Minnesota sales tax law it would not be taxed).**

*Note:* If an item is physically purchased or delivered *in Minnesota, follow* Minnesota sales tax law. For example, if a Wisconsin resident (or for that matter a resident of any state) purchases a textbook (and takes possession of said textbook) at a Minnesota campus bookstore in person, then the bookstore would not collect tax because under Minnesota law the sale of textbooks are not subject to tax. Also, if an item is ordered online and physically picked up at a Minnesota campus bookstore – then follow Minnesota law on whether or not to collect sales tax on the item.

**Non-bookstore sales**

All business officers (even those who have outsourced bookstore operations) need to review campus operations for sales and shipment of goods to Wisconsin which potentially should be subject to Wisconsin Sales tax.

Note that sales of athletic tickets for games played in Wisconsin are subject to Wisconsin Sales Tax.

**What is the Wisconsin sales tax rate?**

The Wisconsin sales tax is a 5% tax imposed on the sales price of retailers who sell, license, lease, or rent tangible personal property, certain coins and stamps, certain leased property affixed to realty, or certain digital goods, or sell, license, perform, or furnish taxable services in Wisconsin.

**What is the Wisconsin county tax rate?**

For the 66 Wisconsin counties (see attached chart) who have adopted a county tax, the county tax is a 0.5% tax imposed on the sales price from retail sales, licenses, leases, or rentals of tangible personal property, certain coins and stamps, certain leased property affixed to realty, or certain digital goods, or the selling, licensing, performing, or furnishing of taxable services in a county with a county tax, with the following exception. Sales of motor vehicles, boats, recreational vehicles, and aircraft are subject to the county use tax (rather than county sales tax).

Retailers who make sales subject to the 0.5% county tax must collect 5.5% sales tax on their retail sales and may also be subject to Baseball Stadium tax in certain jurisdictions (see attached chart):

* 5% state sales tax, and
* 0.5% county sales tax

**What is the Baseball Stadium District tax?** NOTE: This tax ended on 3/31/2020

The baseball stadium sales tax of 0.1% was created for the purpose of assisting in the development of a professional baseball park in Wisconsin. The "baseball stadium district" is made up of five counties:

* Milwaukee
* Ozaukee
* Racine
* Washington
* Waukesha

To find the sales tax rate for address that you are making a sale in or shipping to, use the Wisconsin State, County and Stadium Tax Rate by Zip Code Look Up tool at: <https://www.revenue.wi.gov/Pages/Apps/strb.aspx>

**Sourcing Wisconsin Sales Tax**

A sale involving the transfer of ownership of tangible personal property occurs at the time when possession is transferred by the seller or the seller’s agent to the purchaser or the purchaser’s agent, regardless of when payment is made. For this purpose, a common carrier or the United States Postal Service is an agent of the seller.

A sale or purchase involving a digital good occurs when possession is transferred by the seller or the seller’s agent to the purchaser or the purchaser’s agent or when the digital good is first used, whichever comes first. A sale or purchase of a product transferred electronically, including a digital good that is sold by “subscription, occurs at the time when the payment for the “subscription” is due to the seller.

“Subscription” means an agreement with a seller that grants the consumer the right to obtain products transferred electronically from within one or more product categories having the same tax treatment, in a fixed quantity or for a fixed period of time, or both.

A sale of a taxable service is considered to occur when the service is sold, furnished, or performed by the seller.

**General Sourcing Rules (Where the Sale Takes Place)**

Except as provided above, the location where a sale takes place is determined below:

(**Note:** For purposes of determining where a sale takes place, “receive” means taking possession of tangible personal property; taking possession or making first use of digital goods, whichever comes first; or making first use of services.)

1. If a purchaser receives the product at a seller’s business location, the sale takes place at that business location. *If 1. does not apply, go to 2.*
2. If 1. does not apply, the sale takes place at the location where the purchaser, or the purchaser’s designated donee receives the product. This includes the location indicated by instructions known to the seller for delivery to the purchaser or the purchaser’s designated donee. *If 2. does not apply, go to 3.*
3. If 1. and 2. do not apply, the sale takes place at the purchaser’s address as indicated by the seller’s business records, if the records are maintained in the ordinary course of the seller’s business and if using that address to establish the location of the sale is not in bad faith. *If 3. does not apply, go to 4.*
4. If 1., 2., and 3. do not apply, the sale takes place at the purchaser’s address as obtained during the consummation of the sale, including the address indicated on the purchaser’s payment instrument, if no other address is available and if using that address to determine the location of the sale is not in bad faith. *If 4. does not apply, go to 5.*
5. When 1., 2., 3., and 4. do not apply, including when there is not sufficient information to determine the location of the sale, the sale takes place as follows:
	* If the item sold is ***tangible personal property*** the sale takes place at the location from which the tangible personal property, item, or property is shipped.
	* If the item sold is a ***digital good*** or ***computer software*** delivered electronically, the sale takes place at the location from which the digital good or computer software was first available for transmission by the seller, not including any location that merely provides the digital transfer of the product sold.
	* If a ***service*** is sold, the sale takes place at the location from which the service was provided.

**Wisconsin Sales Tax Rate Chart – 4/2020**

The following chart lists the total sales and use tax rate for each county. The effective date of the county or stadium tax is shown below the tax rate for those counties in which the county or stadium tax applies.

| **COUNTY NAME AND CODE** | **STATE TAX RATE** | **COUNTY TAX RATE & EFFECTIVE DATES** | **STADIUM TAX RATE & EFFECTIVE DATES** | **TOTAL** |
| --- | --- | --- | --- | --- |
| Adams (1) | 5% | 0.50% -- 1/1/94 |   | 5.50% |
| Ashland (2) | 5% | 0.50% -- 4/1/88 |   | 5.50% |
| Barron (3) | 5% | 0.50% -- 4/1/86 |   | 5.50% |
| Bayfield (4) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Brown (5) | 5% | 0.50%-- 1/1/18 | (0.50% for 11/1/00 - 9/30/15) | 5.50%-- 1/1/18 |
| Buffalo (6) | 5% | 0.50% -- 4/1/87 |   | 5.50% |
| Burnett (7) | 5% | 0.50% -- 4/1/89 |   | 5.50% |
| Calumet (8) | 5% | 0.50% -- 4/1/18 |   | 5%5.5% -- 4/1/18 |
| Chippewa (9) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Clark (10) | 5% | 0.50% -- 1/1/09 |   | 5.50% |
| Columbia (11) | 5% | 0.50% -- 4/1/89 |   | 5.50% |
| Crawford (12) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Dane (13) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Dodge (14) | 5% | 0.50% -- 4/1/94 |   | 5.50% |
| Door (15) | 5% | 0.50% -- 4/1/88 |   | 5.50% |
| Douglas (16) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Dunn (17) | 5% | 0.50% -- 4/1/86 |   | 5.50% |
| Eau Claire (18) | 5% | 0.50% -- 1/1/99 |   | 5.50% |
| Florence (19) | 5% | 0.50% -- 7/1/06  |   | 5.50% |
| Fond du Lac (20) | 5% | 0.50% -- 4/1/10  |   | 5.50% |
| Forest (21) | 5% | 0.50% -- 4/1/95 |   | 5.50% |
| Grant (22) | 5% | 0.50% -- 4/1/02 |   | 5.50% |
| Green (23) | 5% | 0.50% -- 1/1/03 |   | 5.50% |
| Green Lake (24) | 5% | 0.50% -- 7/1/99 |   | 5.50% |
| Iowa (25) | 5% | 0.50% -- 4/1/87 |   | 5.50% |
| Iron (26) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Jackson (27) | 5% | 0.50% -- 4/1/87 |   | 5.50% |
| Jefferson (28) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Juneau (29) | 5% | 0.50% -- 4/1/92 |   | 5.50% |
| Kenosha (30) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Kewaunee (31) | 5% | 0.50% -- 4/1/17  |   | 5.50% |
| La Crosse (32) | 5% | 0.50% -- 4/1/90 |   | 5.50% |
| Lafayette (33) | 5% | 0.50% -- 4/1/01 |   | 5.50% |
| Langlade (34) | 5% | 0.50% -- 4/1/88 |   | 5.50% |
| Lincoln (35) | 5% | 0.50% -- 4/1/87 |   | 5.50% |
| Manitowoc (36) | 5% |   |   | 5% |
| Marathon (37) | 5% | 0.50% -- 4/1/87 |   | 5.50% |
| Marinette (38) | 5% | 0.50% -- 10/1/01 |   | 5.50% |
| Marquette (39) | 5% | 0.50% -- 4/1/89 |   | 5.50% |
| Menominee (72) | 5% | 0.50% -- 4/1/20  |   | 5.50% |
| Milwaukee (40) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Monroe (41) | 5% | 0.50% -- 4/1/90 |   | 5.50% |
| Oconto (42) | 5% | 0.50% -- 7/1/94 |   | 5.50% |
| Oneida (43) | 5% | 0.50% -- 4/1/87 |   | 5.50% |
| Outagamie (44) | 5% | 0.50% -- 1/1/20  |   | 5.50% |
| Ozaukee (45) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Pepin (46) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Pierce (47) | 5% | 0.50% -- 4/1/88 |   | 5.50% |
| Polk (48) | 5% | 0.50% -- 4/1/88 |   | 5.50% |
| Portage (49) | 5% | 0.50% -- 4/1/89 |   | 5.50% |
| Price (50) | 5% | 0.50% -- 1/1/93 |   | 5.50% |
| Racine (51) | 5% |   |   | 5.00% |
| Richland (52) | 5% | 0.50% -- 4/1/89 |   | 5.50% |
| Rock (53) | 5% | 0.50% -- 4/1/07 |   | 5.50% |
| Rusk (54) | 5% | 0.50% -- 4/1/87 |   | 5.50% |
| St. Croix (55) | 5% | 0.50% -- 4/1/87 |   | 5.50% |
| Sauk (56) | 5% | 0.50% -- 4/1/92 |   | 5.50% |
| Sawyer (57) | 5% | 0.50% -- 4/1/87 |   | 5.50% |
| Shawano (58) | 5% | 0.50% -- 4/1/90 |   | 5.50% |
| Sheboygan (59) | 5% | 0.50% -- 1/1/17  |   | 5.50% |
| Taylor (60) | 5% | 0.50% -- 7/1/99 |   | 5.50% |
| Trempealeau (61) | 5% | 0.50% -- 10/1/95 |   | 5.50% |
| Vernon (62) | 5% | 0.50% -- 1/1/97 |   | 5.50% |
| Vilas (63) | 5% | 0.50% -- 4/1/88 |   | 5.50% |
| Walworth (64) | 5% | 0.50% -- 4/1/87 |   | 5.50% |
| Washburn (65) | 5% | 0.50% -- 4/1/91 |   | 5.50% |
| Washington (66) | 5% | 0.50% -- 1/1/99 |   | 5.50% |
| Waukesha (67) | 5% |   |   | 5.00% |
| Waupaca (68) | 5% | 0.50% -- 4/1/89 |   | 5.50% |
| Waushara (69) | 5% | 0.50% -- 4/1/90 |   | 5.50% |
| Winnebago (70) | 5% |   |   | 5% |
| Wood (71) | 5% | 0.50% -- 1/1/04 |   | 5.50% |

**Caution:** Retailers who are not located in a county with a tax are still subject to the county tax and are required to collect and remit it, if they:

* make taxable sales that are sourced to (i.e., take place in) a county with a tax; or
* sell a motor vehicle, boat, recreational vehicle, or aircraft that will be customarily kept in a county which has adopted the county tax.

[To determine the appropriate Wisconsin state, county, and/or stadium sales and use tax rate that applies to a particular transaction, click here](https://ww2.revenue.wi.gov/STRB/application).