

**Wisconsin**  
**Department of Revenue**

**Brackets For  
Collecting Wisconsin  
Sales or Use Tax on  
Retail Sales**

**Includes brackets for the 5%  
state tax and 5% state tax in  
combination with the:**

- **0.5% County Tax**
- **0.1% Baseball Stadium Tax**
- **0.5% Football Stadium Tax**
- **0.5% Premier Resort Area Tax**

**Collecting Tax From Your Customers:** To separately state the tax and pass the tax on to your customers, you may use the "bracket system" or a mathematical computation.

The **bracket system** is a method of collecting taxes designed so that the total amount of tax collected from customers equals approximately the tax rate multiplied by your taxable sales, if your sales fall equally throughout all the brackets. However, the sales tax payable by you to the Department of Revenue is based on your total taxable sales multiplied by the tax rate, regardless of the amount of tax collected from customers by using the "bracket system."

Brackets for the following tax rates are provided in this publication:

- 5% state
- 5.5% state and county
- 5.6% state, county, and baseball stadium
- 5.1% state and baseball stadium
- 5.5% state and football stadium
- 6% state, county, and premier resort area

**Mathematical Computation**

If you do not use the bracket system, you should determine the tax due on a transaction by multiplying the applicable tax rate by the aggregate sales price of all taxable items sold in a single transaction. The tax rate may not be multiplied by the sales price of each item separately and then summed. The tax collectible from the customer should be rounded to the nearest cent as follows:

- For amounts less than \$0.005, the amount should be rounded down to the next lowest penny.
- For amounts equal to or greater than \$0.005, the amount should be rounded up to the next highest penny.

**Note:** It is illegal for a retailer to state or advertise that the sales tax or any part of the tax will be assumed or absorbed by the retailer.

**Questions:** If you have any questions, contact your nearest Department of Revenue office. To contact the department's Madison office, write to the Wisconsin Department of Revenue at Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949; telephone (608) 266-2776; fax (608) 267-1030; e-mail [sales10@dor.state.wi.us](mailto:sales10@dor.state.wi.us); or visit our web site at [www.revenue.wi.gov](http://www.revenue.wi.gov).

**5% STATE SALES TAX**

Effective  
May 1, 1982

Sale	Tax	Sale	Tax	Sale	Tax
\$ .00 - .09	.00	9.50 - 9.69	.48	19.10 - 19.29	.96
.10 - .29	.01	9.70 - 9.89	.49	19.30 - 19.49	.97
.30 - .49	.02	9.90 - 10.09	.50	19.50 - 19.69	.98
.50 - .69	.03	10.10 - 10.29	.51	19.70 - 19.89	.99
.70 - .89	.04	10.30 - 10.49	.52	19.90 - 20.09	1.00
.90 - 1.09	.05	10.50 - 10.69	.53	20.10 - 20.29	1.01
1.10 - 1.29	.06	10.70 - 10.89	.54	20.30 - 20.49	1.02
1.30 - 1.49	.07	10.90 - 11.09	.55	20.50 - 20.69	1.03
1.50 - 1.69	.08	11.10 - 11.29	.56	20.70 - 20.89	1.04
1.70 - 1.89	.09	11.30 - 11.49	.57	20.90 - 21.09	1.05
1.90 - 2.09	.10	11.50 - 11.69	.58	21.10 - 21.29	1.06
2.10 - 2.29	.11	11.70 - 11.89	.59	21.30 - 21.49	1.07
2.30 - 2.49	.12	11.90 - 12.09	.60	21.50 - 21.69	1.08
2.50 - 2.69	.13	12.10 - 12.29	.61	21.70 - 21.89	1.09
2.70 - 2.89	.14	12.30 - 12.49	.62	21.90 - 22.09	1.10
2.90 - 3.09	.15	12.50 - 12.69	.63	22.10 - 22.29	1.11
3.10 - 3.29	.16	12.70 - 12.89	.64	22.30 - 22.49	1.12
3.30 - 3.49	.17	12.90 - 13.09	.65	22.50 - 22.69	1.13
3.50 - 3.69	.18	13.10 - 13.29	.66	22.70 - 22.89	1.14
3.70 - 3.89	.19	13.30 - 13.49	.67	22.90 - 23.09	1.15
3.90 - 4.09	.20	13.50 - 13.69	.68	23.10 - 23.29	1.16
4.10 - 4.29	.21	13.70 - 13.89	.69	23.30 - 23.49	1.17
4.30 - 4.49	.22	13.90 - 14.09	.70	23.50 - 23.69	1.18
4.50 - 4.69	.23	14.10 - 14.29	.71	23.70 - 23.89	1.19
4.70 - 4.89	.24	14.30 - 14.49	.72	23.90 - 24.09	1.20
4.90 - 5.09	.25	14.50 - 14.69	.73	24.10 - 24.29	1.21
5.10 - 5.29	.26	14.70 - 14.89	.74	24.30 - 24.49	1.22
5.30 - 5.49	.27	14.90 - 15.09	.75	24.50 - 24.69	1.23
5.50 - 5.69	.28	15.10 - 15.29	.76	24.70 - 24.89	1.24
5.70 - 5.89	.29	15.30 - 15.49	.77	24.90 - 25.09	1.25
5.90 - 6.09	.30	15.50 - 15.69	.78	25.10 - 25.29	1.26
6.10 - 6.29	.31	15.70 - 15.89	.79	25.30 - 25.49	1.27
6.30 - 6.49	.32	15.90 - 16.09	.80	25.50 - 25.69	1.28
6.50 - 6.69	.33	16.10 - 16.29	.81	25.70 - 25.89	1.29
6.70 - 6.89	.34	16.30 - 16.49	.82	25.90 - 26.09	1.30
6.90 - 7.09	.35	16.50 - 16.69	.83	26.10 - 26.29	1.31
7.10 - 7.29	.36	16.70 - 16.89	.84	26.30 - 26.49	1.32
7.30 - 7.49	.37	16.90 - 17.09	.85	26.50 - 26.69	1.33
7.50 - 7.69	.38	17.10 - 17.29	.86	26.70 - 26.89	1.34
7.70 - 7.89	.39	17.30 - 17.49	.87	26.90 - 27.09	1.35
7.90 - 8.09	.40	17.50 - 17.69	.88	27.10 - 27.29	1.36
8.10 - 8.29	.41	17.70 - 17.89	.89	27.30 - 27.49	1.37
8.30 - 8.49	.42	17.90 - 18.09	.90	27.50 - 27.69	1.38
8.50 - 8.69	.43	18.10 - 18.29	.91	27.70 - 27.89	1.39
8.70 - 8.89	.44	18.30 - 18.49	.92	27.90 - 28.09	1.40
8.90 - 9.09	.45	18.50 - 18.69	.93	28.10 - 28.29	1.41
9.10 - 9.29	.46	18.70 - 18.89	.94	28.30 - 28.49	1.42
9.30 - 9.49	.47	18.90 - 19.09	.95	28.50 - 28.69	1.43

The state tax equals 5¢ for each dollar of sales, plus the tax shown above for the fractional part of a dollar.

**5.5% STATE AND COUNTY  
SALES TAX**

Effective April 1, 1986

Sale	Tax	Sale	Tax	Sale	Tax
\$ .00 - .09	.00	8.64 - 8.81	.48	17.37 - 17.54	.96
.10 - .27	.01	8.82 - 8.99	.49	17.55 - 17.72	.97
.28 - .45	.02	9.00 - 9.18	.50	17.73 - 17.90	.98
.46 - .63	.03	9.19 - 9.36	.51	17.91 - 18.09	.99
.64 - .81	.04	9.37 - 9.54	.52	18.10 - 18.27	1.00
.82 - .99	.05	9.55 - 9.72	.53	18.28 - 18.45	1.01
1.00 - 1.18	.06	9.73 - 9.90	.54	18.46 - 18.63	1.02
1.19 - 1.36	.07	9.91 - 10.09	.55	18.64 - 18.81	1.03
1.37 - 1.54	.08	10.10 - 10.27	.56	18.82 - 18.99	1.04
1.55 - 1.72	.09	10.28 - 10.45	.57	19.00 - 19.18	1.05
1.73 - 1.90	.10	10.46 - 10.63	.58	19.19 - 19.36	1.06
1.91 - 2.09	.11	10.64 - 10.81	.59	19.37 - 19.54	1.07
2.10 - 2.27	.12	10.82 - 10.99	.60	19.55 - 19.72	1.08
2.28 - 2.45	.13	11.00 - 11.18	.61	19.73 - 19.90	1.09
2.46 - 2.63	.14	11.19 - 11.36	.62	19.91 - 20.09	1.10
2.64 - 2.81	.15	11.37 - 11.54	.63	20.10 - 20.27	1.11
2.82 - 2.99	.16	11.55 - 11.72	.64	20.28 - 20.45	1.12
3.00 - 3.18	.17	11.73 - 11.90	.65	20.46 - 20.63	1.13
3.19 - 3.36	.18	11.91 - 12.09	.66	20.64 - 20.81	1.14
3.37 - 3.54	.19	12.10 - 12.27	.67	20.82 - 20.99	1.15
3.55 - 3.72	.20	12.28 - 12.45	.68	21.00 - 21.18	1.16
3.73 - 3.90	.21	12.46 - 12.63	.69	21.19 - 21.36	1.17
3.91 - 4.09	.22	12.64 - 12.81	.70	21.37 - 21.54	1.18
4.10 - 4.27	.23	12.82 - 12.99	.71	21.55 - 21.72	1.19
4.28 - 4.45	.24	13.00 - 13.18	.72	21.73 - 21.90	1.20
4.46 - 4.63	.25	13.19 - 13.36	.73	21.91 - 22.09	1.21
4.64 - 4.81	.26	13.37 - 13.54	.74	22.10 - 22.27	1.22
4.82 - 4.99	.27	13.55 - 13.72	.75	22.28 - 22.45	1.23
5.00 - 5.18	.28	13.73 - 13.90	.76	22.46 - 22.63	1.24
5.19 - 5.36	.29	13.91 - 14.09	.77	22.64 - 22.81	1.25
5.37 - 5.54	.30	14.10 - 14.27	.78	22.82 - 22.99	1.26
5.55 - 5.72	.31	14.28 - 14.45	.79	23.00 - 23.18	1.27
5.73 - 5.90	.32	14.46 - 14.63	.80	23.19 - 23.36	1.28
5.91 - 6.09	.33	14.64 - 14.81	.81	23.37 - 23.54	1.29
6.10 - 6.27	.34	14.82 - 14.99	.82	23.55 - 23.72	1.30
6.28 - 6.45	.35	15.00 - 15.18	.83	23.73 - 23.90	1.31
6.46 - 6.63	.36	15.19 - 15.36	.84	23.91 - 24.09	1.32
6.64 - 6.81	.37	15.37 - 15.54	.85	24.10 - 24.27	1.33
6.82 - 6.99	.38	15.55 - 15.72	.86	24.28 - 24.45	1.34
7.00 - 7.18	.39	15.73 - 15.90	.87	24.46 - 24.63	1.35
7.19 - 7.36	.40	15.91 - 16.09	.88	24.64 - 24.81	1.36
7.37 - 7.54	.41	16.10 - 16.27	.89	24.82 - 24.99	1.37
7.55 - 7.72	.42	16.28 - 16.45	.90	25.00 - 25.18	1.38
7.73 - 7.90	.43	16.46 - 16.63	.91	25.19 - 25.36	1.39
7.91 - 8.09	.44	16.64 - 16.81	.92	25.37 - 25.54	1.40
8.10 - 8.27	.45	16.82 - 16.99	.93	25.55 - 25.72	1.41
8.28 - 8.45	.46	17.00 - 17.18	.94	25.73 - 25.90	1.42
8.46 - 8.63	.47	17.19 - 17.36	.95	25.91 - 26.09	1.43

The state and county tax equals 11¢ for each \$2 of sales, plus the tax shown above for the fractional part of \$2.

**5.6% STATE, COUNTY, AND  
BASEBALL STADIUM SALES TAX**

Effective January 1, 1996

Sale	Tax	Sale	Tax	Sale	Tax
\$ .00 - .08	.00	8.49 - 8.66	.48	17.06 - 17.23	.96
.09 - .26	.01	8.67 - 8.83	.49	17.24 - 17.41	.97
.27 - .44	.02	8.84 - 9.01	.50	17.42 - 17.58	.98
.45 - .62	.03	9.02 - 9.19	.51	17.59 - 17.76	.99
.63 - .80	.04	9.20 - 9.37	.52	17.77 - 17.94	1.00
.81 - .98	.05	9.38 - 9.55	.53	17.95 - 18.12	1.01
.99 - 1.16	.06	9.56 - 9.73	.54	18.13 - 18.30	1.02
1.17 - 1.33	.07	9.74 - 9.91	.55	18.31 - 18.48	1.03
1.34 - 1.51	.08	9.92 - 10.08	.56	18.49 - 18.66	1.04
1.52 - 1.69	.09	10.09 - 10.26	.57	18.67 - 18.83	1.05
1.70 - 1.87	.10	10.27 - 10.44	.58	18.84 - 19.01	1.06
1.88 - 2.05	.11	10.45 - 10.62	.59	19.02 - 19.19	1.07
2.06 - 2.23	.12	10.63 - 10.80	.60	19.20 - 19.37	1.08
2.24 - 2.41	.13	10.81 - 10.98	.61	19.38 - 19.55	1.09
2.42 - 2.58	.14	10.99 - 11.16	.62	19.56 - 19.73	1.10
2.59 - 2.76	.15	11.17 - 11.33	.63	19.74 - 19.91	1.11
2.77 - 2.94	.16	11.34 - 11.51	.64	19.92 - 20.08	1.12
2.95 - 3.12	.17	11.52 - 11.69	.65	20.09 - 20.26	1.13
3.13 - 3.30	.18	11.70 - 11.87	.66	20.27 - 20.44	1.14
3.31 - 3.48	.19	11.88 - 12.05	.67	20.45 - 20.62	1.15
3.49 - 3.66	.20	12.06 - 12.23	.68	20.63 - 20.80	1.16
3.67 - 3.83	.21	12.24 - 12.41	.69	20.81 - 20.98	1.17
3.84 - 4.01	.22	12.42 - 12.58	.70	20.99 - 21.16	1.18
4.02 - 4.19	.23	12.59 - 12.76	.71	21.17 - 21.33	1.19
4.20 - 4.37	.24	12.77 - 12.94	.72	21.34 - 21.51	1.20
4.38 - 4.55	.25	12.95 - 13.12	.73	21.52 - 21.69	1.21
4.56 - 4.73	.26	13.13 - 13.30	.74	21.70 - 21.87	1.22
4.74 - 4.91	.27	13.31 - 13.48	.75	21.88 - 22.05	1.23
4.92 - 5.08	.28	13.49 - 13.66	.76	22.06 - 22.23	1.24
5.09 - 5.26	.29	13.67 - 13.83	.77	22.24 - 22.41	1.25
5.27 - 5.44	.30	13.84 - 14.01	.78	22.42 - 22.58	1.26
5.45 - 5.62	.31	14.02 - 14.19	.79	22.59 - 22.76	1.27
5.63 - 5.80	.32	14.20 - 14.37	.80	22.77 - 22.94	1.28
5.81 - 5.98	.33	14.38 - 14.55	.81	22.95 - 23.12	1.29
5.99 - 6.16	.34	14.56 - 14.73	.82	23.13 - 23.30	1.30
6.17 - 6.33	.35	14.74 - 14.91	.83	23.31 - 23.48	1.31
6.34 - 6.51	.36	14.92 - 15.08	.84	23.49 - 23.66	1.32
6.52 - 6.69	.37	15.09 - 15.26	.85	23.67 - 23.83	1.33
6.70 - 6.87	.38	15.27 - 15.44	.86	23.84 - 24.01	1.34
6.88 - 7.05	.39	15.45 - 15.62	.87	24.02 - 24.19	1.35
7.06 - 7.23	.40	15.63 - 15.80	.88	24.20 - 24.37	1.36
7.24 - 7.41	.41	15.81 - 15.98	.89	24.38 - 24.55	1.37
7.42 - 7.58	.42	15.99 - 16.16	.90	24.56 - 24.73	1.38
7.59 - 7.76	.43	16.17 - 16.33	.91	24.74 - 24.91	1.39
7.77 - 7.94	.44	16.34 - 16.51	.92	24.92 - 25.08	1.40
7.95 - 8.12	.45	16.52 - 16.69	.93	25.09 - 25.26	1.41
8.13 - 8.30	.46	16.70 - 16.87	.94	25.27 - 25.44	1.42
8.31 - 8.48	.47	16.88 - 17.05	.95	25.45 - 25.62	1.43

The state, county, and baseball stadium tax equals 56¢ for each \$10 of sales, plus the tax shown above for the fractional part of \$10.

**5.1% STATE AND BASEBALL  
STADIUM SALES TAX**

Effective January 1, 1996

Sale	Tax	Sale	Tax	Sale	Tax
\$ .00 - .09	.00	9.32 - 9.50	.48	18.73 - 18.92	.96
.10 - .29	.01	9.51 - 9.70	.49	18.93 - 19.11	.97
.30 - .49	.02	9.71 - 9.90	.50	19.12 - 19.31	.98
.50 - .68	.03	9.91 - 10.09	.51	19.32 - 19.50	.99
.69 - .88	.04	10.10 - 10.29	.52	19.51 - 19.70	1.00
.89 - 1.07	.05	10.30 - 10.49	.53	19.71 - 19.90	1.01
1.08 - 1.27	.06	10.50 - 10.68	.54	19.91 - 20.09	1.02
1.28 - 1.47	.07	10.69 - 10.88	.55	20.10 - 20.29	1.03
1.48 - 1.66	.08	10.89 - 11.07	.56	20.30 - 20.49	1.04
1.67 - 1.86	.09	11.08 - 11.27	.57	20.50 - 20.68	1.05
1.87 - 2.05	.10	11.28 - 11.47	.58	20.69 - 20.88	1.06
2.06 - 2.25	.11	11.48 - 11.66	.59	20.89 - 21.07	1.07
2.26 - 2.45	.12	11.67 - 11.86	.60	21.08 - 21.27	1.08
2.46 - 2.64	.13	11.87 - 12.05	.61	21.28 - 21.47	1.09
2.65 - 2.84	.14	12.06 - 12.25	.62	21.48 - 21.66	1.10
2.85 - 3.03	.15	12.26 - 12.45	.63	21.67 - 21.86	1.11
3.04 - 3.23	.16	12.46 - 12.64	.64	21.87 - 22.05	1.12
3.24 - 3.43	.17	12.65 - 12.84	.65	22.06 - 22.25	1.13
3.44 - 3.62	.18	12.85 - 13.03	.66	22.26 - 22.45	1.14
3.63 - 3.82	.19	13.04 - 13.23	.67	22.46 - 22.64	1.15
3.83 - 4.01	.20	13.24 - 13.43	.68	22.65 - 22.84	1.16
4.02 - 4.21	.21	13.44 - 13.62	.69	22.85 - 23.03	1.17
4.22 - 4.41	.22	13.63 - 13.82	.70	23.04 - 23.23	1.18
4.42 - 4.60	.23	13.83 - 14.01	.71	23.24 - 23.43	1.19
4.61 - 4.80	.24	14.02 - 14.21	.72	23.44 - 23.62	1.20
4.81 - 4.99	.25	14.22 - 14.41	.73	23.63 - 23.82	1.21
5.00 - 5.19	.26	14.42 - 14.60	.74	23.83 - 24.01	1.22
5.20 - 5.39	.27	14.61 - 14.80	.75	24.02 - 24.21	1.23
5.40 - 5.58	.28	14.81 - 14.99	.76	24.22 - 24.41	1.24
5.59 - 5.78	.29	15.00 - 15.19	.77	24.42 - 24.60	1.25
5.79 - 5.98	.30	15.20 - 15.39	.78	24.61 - 24.80	1.26
5.99 - 6.17	.31	15.40 - 15.58	.79	24.81 - 24.99	1.27
6.18 - 6.37	.32	15.59 - 15.78	.80	25.00 - 25.19	1.28
6.38 - 6.56	.33	15.79 - 15.98	.81	25.20 - 25.39	1.29
6.57 - 6.76	.34	15.99 - 16.17	.82	25.40 - 25.58	1.30
6.77 - 6.96	.35	16.18 - 16.37	.83	25.59 - 25.78	1.31
6.97 - 7.15	.36	16.38 - 16.56	.84	25.79 - 25.98	1.32
7.16 - 7.35	.37	16.57 - 16.76	.85	25.99 - 26.17	1.33
7.36 - 7.54	.38	16.77 - 16.96	.86	26.18 - 26.37	1.34
7.55 - 7.74	.39	16.97 - 17.15	.87	26.38 - 26.56	1.35
7.75 - 7.94	.40	17.16 - 17.35	.88	26.57 - 26.76	1.36
7.95 - 8.13	.41	17.36 - 17.54	.89	26.77 - 26.96	1.37
8.14 - 8.33	.42	17.55 - 17.74	.90	26.97 - 27.15	1.38
8.34 - 8.52	.43	17.75 - 17.94	.91	27.16 - 27.35	1.39
8.53 - 8.72	.44	17.95 - 18.13	.92	27.36 - 27.54	1.40
8.73 - 8.92	.45	18.14 - 18.33	.93	27.55 - 27.74	1.41
8.93 - 9.11	.46	18.34 - 18.52	.94	27.75 - 27.94	1.42
9.12 - 9.31	.47	18.53 - 18.72	.95	27.95 - 28.13	1.43

The state and baseball stadium tax equals 51¢ for each \$10 of sales, plus the tax shown above for the fractional part of \$10.

**5.5% STATE AND FOOTBALL  
STADIUM SALES TAX**

Effective November 1, 2000

Sale	Tax	Sale	Tax	Sale	Tax
\$ .00 - .09	.00	8.64 - 8.81	.48	17.37 - 17.54	.96
.10 - .27	.01	8.82 - 8.99	.49	17.55 - 17.72	.97
.28 - .45	.02	9.00 - 9.18	.50	17.73 - 17.90	.98
.46 - .63	.03	9.19 - 9.36	.51	17.91 - 18.09	.99
.64 - .81	.04	9.37 - 9.54	.52	18.10 - 18.27	1.00
.82 - .99	.05	9.55 - 9.72	.53	18.28 - 18.45	1.01
1.00 - 1.18	.06	9.73 - 9.90	.54	18.46 - 18.63	1.02
1.19 - 1.36	.07	9.91 - 10.09	.55	18.64 - 18.81	1.03
1.37 - 1.54	.08	10.10 - 10.27	.56	18.82 - 18.99	1.04
1.55 - 1.72	.09	10.28 - 10.45	.57	19.00 - 19.18	1.05
1.73 - 1.90	.10	10.46 - 10.63	.58	19.19 - 19.36	1.06
1.91 - 2.09	.11	10.64 - 10.81	.59	19.37 - 19.54	1.07
2.10 - 2.27	.12	10.82 - 10.99	.60	19.55 - 19.72	1.08
2.28 - 2.45	.13	11.00 - 11.18	.61	19.73 - 19.90	1.09
2.46 - 2.63	.14	11.19 - 11.36	.62	19.91 - 20.09	1.10
2.64 - 2.81	.15	11.37 - 11.54	.63	20.10 - 20.27	1.11
2.82 - 2.99	.16	11.55 - 11.72	.64	20.28 - 20.45	1.12
3.00 - 3.18	.17	11.73 - 11.90	.65	20.46 - 20.63	1.13
3.19 - 3.36	.18	11.91 - 12.09	.66	20.64 - 20.81	1.14
3.37 - 3.54	.19	12.10 - 12.27	.67	20.82 - 20.99	1.15
3.55 - 3.72	.20	12.28 - 12.45	.68	21.00 - 21.18	1.16
3.73 - 3.90	.21	12.46 - 12.63	.69	21.19 - 21.36	1.17
3.91 - 4.09	.22	12.64 - 12.81	.70	21.37 - 21.54	1.18
4.10 - 4.27	.23	12.82 - 12.99	.71	21.55 - 21.72	1.19
4.28 - 4.45	.24	13.00 - 13.18	.72	21.73 - 21.90	1.20
4.46 - 4.63	.25	13.19 - 13.36	.73	21.91 - 22.09	1.21
4.64 - 4.81	.26	13.37 - 13.54	.74	22.10 - 22.27	1.22
4.82 - 4.99	.27	13.55 - 13.72	.75	22.28 - 22.45	1.23
5.00 - 5.18	.28	13.73 - 13.90	.76	22.46 - 22.63	1.24
5.19 - 5.36	.29	13.91 - 14.09	.77	22.64 - 22.81	1.25
5.37 - 5.54	.30	14.10 - 14.27	.78	22.82 - 22.99	1.26
5.55 - 5.72	.31	14.28 - 14.45	.79	23.00 - 23.18	1.27
5.73 - 5.90	.32	14.46 - 14.63	.80	23.19 - 23.36	1.28
5.91 - 6.09	.33	14.64 - 14.81	.81	23.37 - 23.54	1.29
6.10 - 6.27	.34	14.82 - 14.99	.82	23.55 - 23.72	1.30
6.28 - 6.45	.35	15.00 - 15.18	.83	23.73 - 23.90	1.31
6.46 - 6.63	.36	15.19 - 15.36	.84	23.91 - 24.09	1.32
6.64 - 6.81	.37	15.37 - 15.54	.85	24.10 - 24.27	1.33
6.82 - 6.99	.38	15.55 - 15.72	.86	24.28 - 24.45	1.34
7.00 - 7.18	.39	15.73 - 15.90	.87	24.46 - 24.63	1.35
7.19 - 7.36	.40	15.91 - 16.09	.88	24.64 - 24.81	1.36
7.37 - 7.54	.41	16.10 - 16.27	.89	24.82 - 24.99	1.37
7.55 - 7.72	.42	16.28 - 16.45	.90	25.00 - 25.18	1.38
7.73 - 7.90	.43	16.46 - 16.63	.91	25.19 - 25.36	1.39
7.91 - 8.09	.44	16.64 - 16.81	.92	25.37 - 25.54	1.40
8.10 - 8.27	.45	16.82 - 16.99	.93	25.55 - 25.72	1.41
8.28 - 8.45	.46	17.00 - 17.18	.94	25.73 - 25.90	1.42
8.46 - 8.63	.47	17.19 - 17.36	.95	25.91 - 26.09	1.43

The state and football stadium tax equals 11¢ for each \$2 of sales, plus the tax shown above for the fractional part of \$2.

**6% STATE, COUNTY, AND  
PREMIER RESORT AREA SALES TAX**

Effective April 1, 1998

Sale	Tax	Sale	Tax	Sale	Tax
\$ .00 - .08	.00	7.92 - 8.08	.48	15.92 - 16.08	.96
.09 - .24	.01	8.09 - 8.24	.49	16.09 - 16.24	.97
.25 - .41	.02	8.25 - 8.41	.50	16.25 - 16.41	.98
.42 - .58	.03	8.42 - 8.58	.51	16.42 - 16.58	.99
.59 - .74	.04	8.59 - 8.74	.52	16.59 - 16.74	1.00
.75 - .91	.05	8.75 - 8.91	.53	16.75 - 16.91	1.01