
Sales of Antiques, Crafts, and Artwork

Sales and Use Tax

Fact Sheet 2112

revenue.wi.gov

This fact sheet provides information about sales and purchases made by sellers of antiques, crafts, and artwork. This fact sheet replaces Publication 230 previously available on the department's website.

Does a Seller of Antiques, Crafts, and Artwork Need a Seller's Permit?

Sales of tangible personal property, such as antiques, crafts, and artwork, are subject to Wisconsin sales and use tax, unless an exemption applies.

A seller making sales of antiques, crafts, or artwork that take place in Wisconsin must register for a Wisconsin seller's permit and collect and remit Wisconsin sales or use tax unless one of the following exceptions applies:

- The sales qualify for the [occasional sale exemption](#)
- The seller only makes sales through a [marketplace provider](#)
- The sale is by a [remote seller](#) whose sales qualify for the small seller exception

Occasional Sale Exemption

A seller who has less than \$2,000 in sales of taxable products or services for the calendar year is not required to register for a Wisconsin seller's permit because the sales qualify for the occasional sales exemption.

If a seller does not hold a Wisconsin seller's permit because the seller's sales qualify for the occasional sale exemption, the seller's sales of antiques, crafts, or artwork are not taxable. However, the seller must pay tax on its purchases of property it will resell.

The occasional sale exemption does not apply if the seller holds or is required to hold a seller's permit.

For more information, refer to [Occasional Sale Exemption](#).

Sales Made Through a Marketplace Provider

A marketplace provider is required to collect and remit Wisconsin sales or use tax on all taxable sales made on behalf of a seller (unless the marketplace provider is a remote seller whose sales qualify for the small seller exception). If a seller only makes sales through a marketplace provider, the seller is not required to register to collect Wisconsin sales or use tax.

If a seller does not hold a Wisconsin seller's permit because it only sells through a physical or electronic marketplace operated by a marketplace provider, the seller may purchase the property it resells through the marketplace exempt from tax by claiming resale on the exemption certificate and inserting "exempt sales only" on the resale line.

However, a seller must register for and collect tax on its taxable Wisconsin sales that are not made through a marketplace provider, unless an exemption applies.

A marketplace provider is any person (1) who facilitates a retail sale on behalf of another seller by listing or advertising for sale, in any manner, the seller's taxable products and services, and (2) who directly or indirectly, processes the payment from the purchaser.

For more information, refer to [Marketplace Providers and Sellers](#).

Sales of Antiques, Crafts, and Artwork by Remote Sellers

An out-of-state seller with no physical presence or activities in Wisconsin other than making sales into Wisconsin (remote seller) is required to collect and remit Wisconsin sales or use tax on its sales of antiques, crafts, or artwork, unless the small seller exemption applies. The small seller exception applies to remote sellers with \$100,000 or less in gross sales in Wisconsin in both the previous and current year.

For more information, refer to [Remote Sellers](#).

Purchases

A seller may purchase without tax products it will resell to its customers by providing the vendor a fully completed exemption certificate claiming resale unless the seller's sales qualify for the occasional sale exemption.

Seller's Permit

If you need a Wisconsin seller's permit:

- Apply online at <https://tap.revenue.wi.gov/btr>, or
- Complete [Form BTR-101](#), *Application for Business Tax Registration*

Tax Rates

Sales and purchases subject to the 5% state sales tax, may also be subject to the following taxes:

- 0.5% county tax
- 0.5% local exposition food and beverage tax
- 0.5% or 1.25% premier resort area tax

For more information, refer to [Tax Rates](#) on our website.

Resources

- [Publication 201](#), *Wisconsin Sales and Use Tax Information*
- [Publication 410](#), *Local Exposition Taxes*
- [Publication 403](#), *Premier Resort Area Tax*

Questions?

- Visit the department's website at revenue.wi.gov
- Email your questions to DORSalesandUse@wisconsin.gov
- Call our Customer Service Bureau at (608) 266-2776

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of July 14, 2022: subch. III of ch. 77, [Wis. Stats.](#), and ch. Tax 11, [Wis. Adm. Code](#).

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

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