



---

## Cemetery Monument Dealers Fact Sheet 2116

---

revenue.wi.gov

This fact sheet explains how Wisconsin sales and use taxes apply to cemetery monument dealers. For purposes of this fact sheet, monument dealer means any person or business selling cemetery monuments, including churches. This fact sheet replaces Publication 211 previously available on the department's website.

### Real Property vs. Tangible Personal Property

To determine whether a sale is subject to Wisconsin sales tax, a monument dealer must first determine if it is selling tangible personal property or engaging in a real property construction activity. The monument dealer's sales and purchases are taxed differently in each of these two situations.

Part 2 and Appendix A of [Publication 207](#), *Sales and Use Tax Information for Contractors* may be helpful in determining if a monument dealer is selling tangible personal property or charging for a real property construction activity.

### Charges for Real Property Construction Activities

A monument dealer is the consumer of taxable products that it uses when performing real property construction activities. The following examples illustrate a monument dealer performing real property activities.

**Example 1:** Dealer sells a monument for \$1,500 to Customer. This \$1,500 includes installing the monument to the cement foundation at the cemetery. The \$1,500 charge for the monument and installation is not taxable because it is a real property improvement.

**Example 2:** Same facts as in Example 1 above, except that the sale is to a church which has a Certificate of Exempt Status (CES) number from the Department of Revenue (DOR). The \$1,500 charge to Customer for the monument and installation is not taxable because it is a real property improvement.

**Example 3:** Customer buys a monument for \$1,500 from Dealer (no installation involved). Contractor is then hired by Customer to install the monument at the cemetery for \$300. The transaction between Customer and Dealer is taxable as the sale of tangible personal property. The installation charge by Contractor is not taxable because the installation is a real property improvement.

**Example 4:** Dealer sells a monument for \$750 to Customer, which includes installation of the monument and lettering on the monument for a deceased spouse. On a separate invoice, Dealer charges \$75 for lettering to be placed on the same monument at a later date after the surviving spouse dies. The \$750 charge to Customer for the monument and installation is not taxable because it is a real property improvement. The \$75 charge is for the servicing of real property and not taxable.

**Example 5:** Dealer sells a monument, including installation, to Customer for \$1,500. Dealer contracts with Contractor in Chicago to provide and install the monument in Wisconsin for \$1,200. The \$1,500 charge by Dealer to Customer is not taxable because it is a real property improvement. The \$1,200 payment by Dealer to Contractor for the installation is not taxable because it is a real property improvement.

## Sales of Tangible Personal Property

The sale, repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, and maintenance of tangible personal property are taxable. If a monument dealer sells, services, repairs, etc., tangible personal property, the dealer must obtain a [seller's permit](#), file sales tax returns, and remit the tax to DOR.

The following examples illustrate sales of tangible personal property.

**Example 6:** Dealer sells a monument to Company for \$750. No installation is furnished by Dealer. Dealer contracts with Carrier to have the monument delivered to Company's warehouse. Dealer charges Company \$750 for the monument plus \$150 for freight. The total of \$900 (\$750 for monument plus \$150 for freight) is taxable. This is a sale of tangible personal property that is taxable. For sale and use tax purposes, delivery charges (\$150 in this example) made and collected by the seller are taxable if the property sold is taxable.

**Example 7:** Same facts as Example 6 above, except that Company contracts with Carrier to transport the monument. Company pays the carrier \$150. The \$750 sale of the monument to Company is taxable because it's a sale of tangible personal property. The \$150 charged by Carrier to Company is **not** taxable because it was not charged and collected by the seller of the monument.

**Example 8:** Dealer sells a monument (no installation involved) for \$750 to a church. The \$750 sale to the church is not taxable. Sales of tangible personal property to organizations that meet the requirements of 501(c)(3) of the Internal Revenue Code but are not required to apply for and obtain tax-exempt status from the Internal Revenue Service are exempt from sales tax. However, to qualify for the exemption, the church must give Dealer a fully completed [exemption certificate](#) or its CES number, which the Dealer must then record on its copy of the sales invoice.

## Purchases

### Tangible Personal Property

For items purchased and later resold as tangible personal property, the monument dealer may purchase the items **without** tax by giving the seller a fully completed [exemption certificate](#) claiming resale.

**Note:** The monument dealer must charge sales tax when it later resells the items as tangible personal property, unless an exemption applies.

### Real Property

For items purchased and later consumed in a real property construction activity, the monument dealer must pay sales or use tax to the seller when purchasing the tangible personal property. If the tax is not paid by the monument dealer to the seller, the dealer must pay use tax directly to DOR. This is true even of charges to exempt entities for real property activities, such as churches.

*Example:* A monument dealer purchases a monument for \$1,000. The monument dealer later sells the monument, including installation, to a customer for \$1,500. The monument dealer owes sales or use tax on its \$1,000 purchase price of the monument.

### Tangible Personal Property or Real Property

If the monument dealer doesn't know at the time of purchase whether items (such as monuments) will be sold as tangible personal property or consumed in a real property construction activity, the dealer may do one of the following:

1. Purchase the items without tax by giving the seller a fully completed exemption certificate, claiming resale, and then remit use tax to DOR on those items used in making real property improvements, and remit sales tax to the DOR on those items sold as tangible personal property.
2. Purchase items with tax and then claim a deduction on the monument dealer's sales and use tax return for the dealer's cost of those items sold as tangible personal property in a taxable sale.

*Example:* A monument dealer paid \$700 (plus \$35 sales tax) for a monument and later sells the monument as tangible personal property for \$1,000. On the return for the period in which the taxable sale is made, the monument dealer would enter on its sales and use tax return (ST-12) (a) \$1,000 (its selling price of the monument) on line 1 and (b) \$700 (its cost of the monument on which it paid tax) as a deduction on line 5.

## County and City Tax

### Real Property Construction Activities

The county and/or city use tax is imposed upon the purchase price of tangible personal property used in a real property construction activity in a taxable county and/ or taxable city. See the [Sales Tax Rate Chart](#) for current sales tax rates in Wisconsin.

A monument dealer is also subject to county and/or city sales or use tax on:

1. Tangible personal property purchased in a taxable county and/ or city and that will be used in a real property construction activity in or outside that county and/or city.
2. Tangible personal property purchased outside of Wisconsin and stored in any manner in a taxable county and/or city, prior to being used in a real property construction activity in or outside that county.

If a monument dealer has already properly paid state and local sales or use taxes in another state on the purchase price of such tangible personal property, the monument dealer is allowed a credit for the other state's state and local sales and use taxes against Wisconsin's state, county, and city sales and use taxes.

If a monument dealer has already paid a Wisconsin county and/or city sales or use tax on tangible personal property purchased in a taxable county and/or city, and subsequently uses that tangible personal property in a real property construction activity in another taxable county and/or city, a credit is allowed against the county and/or city taxes due, for the county and/or city taxes previously paid.

*Example:* A monument dealer sells a monument, including installation, for \$1,500 to a customer. The monument is installed by the dealer at a cemetery location in Dane County, a taxable county. The monument dealer purchased this monument for \$1,100 from a company, picking it up at the company's location outside Wisconsin. The company property collected 4.5% state sales tax for the other state. The dealer also purchased \$75 of cement for the cement foundation, paying the 5.5% Wisconsin state and local sales tax on the purchase of the cement.

There is **no** 5% Wisconsin sale tax or 0.5% Dane County tax on the \$1,500 sale by the dealer to the customer because the charge is for a real property construction activity.

The monument dealer is liable for the 5% Wisconsin state use tax and 0.5% Dane County use tax on its \$1,100 purchase price of the monument; however, the dealer is allowed a credit of \$49.50 (\$1,100 x 4.5%) against the 5.5% Wisconsin state and county use tax due. The dealer does not owe use tax on the cement since it already paid the 5.5% Wisconsin state and county sales tax on its purchase of the cement.

## Sales of Tangible Personal Property

Sales of tangible personal property by a monument dealer are subject to a county's and/or city's sales tax if the sales are sourced to (i.e., take place in) that county and/or city. Generally, the sale of a monument is sourced to the location where the purchaser receives possession of the monument.

*Example:* A monument dealer sells a monument, no installation, for \$750 and delivers it in the dealer's own truck to a customer located in Milwaukee County, a taxable county, and the city of Milwaukee, a taxable city. Both Milwaukee County and city of Milwaukee taxes apply. The sale is sourced to both Milwaukee County and the city of Milwaukee since that is where the purchaser received possession of the monument. The state, county, and city taxes are computed as follows:

Wisconsin 5% Sales Tax (\$750 x 5%)	\$37.50
Milwaukee County 0.9% Sales Tax (\$750 x 0.9%)	3.75
City of Milwaukee 2% Sales Tax (\$750 x 2%)	<u>15.00</u>
Total State, County, and City Sales Tax	\$56.25

### Questions?

**Visit our website:** [revenue.wi.gov](http://revenue.wi.gov)

**Email:** [DORSalesandUse@wisconsin.gov](mailto:DORSalesandUse@wisconsin.gov)

**Write:** Wisconsin Department of Revenue  
Customer Service Bureau  
P.O. Box 8949  
Madison, WI 53708-8949

**Telephone:** (608) 266-2776

### Applicable Laws and Rules

This document provides statements or interpretations of ch. 77, [Wis. Stats.](#), and ch. Tax 11, [Wis. Adm. Code](#), enacted as of 4/30/26.

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.

Created 4/30/26