

**5% STATE SALES TAX**

Effective  
May 1, 1982

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

Effective January 1, 1996

**Collecting Tax From Your Customers:** Wisconsin sales tax is imposed on the retailer's sale. Wisconsin law does, however, allow the retailer to pass the tax along to the consumer (buyer). To separately state the tax and pass the tax on to your customers, you may use a straight mathematical computation.

The **bracket system** used in the following charts represents a straight mathematical computation and may be used in computing the amount of the tax which may be collected from your customer. 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."

**Straight Mathematical Computation**

If you do not use the bracket system, you should determine the tax due on a transaction either by multiplying the applicable tax rate by the sales price of each taxable item individually or by multiplying the applicable tax rate by the aggregate sales price of all taxable items sold in a single transaction. 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.

**Questions:** If you have any questions, visit the Department of Revenue's website at [revenue.wi.gov](http://revenue.wi.gov). To contact the department, 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; or email [DORSalesandUse@wisconsin.gov](mailto:DORSalesandUse@wisconsin.gov).

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.

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.

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

**IMPORTANT**

- **Calumet County tax begins April 1, 2018**
- **Brown County tax begins January 1, 2018**
- **Kewaunee County tax begins April 1, 2017**
- **Sheboygan County tax begins January 1, 2017**

For a list of tax rates by county, see the [Sales Tax Rate Chart](#)

**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.

**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
.92 - 1.08	.06	8.92 - 9.08	.54	16.92 - 17.08	1.02
1.09 - 1.24	.07	9.09 - 9.24	.55	17.09 - 17.24	1.03
1.25 - 1.41	.08	9.25 - 9.41	.56	17.25 - 17.41	1.04
1.42 - 1.58	.09	9.42 - 9.58	.57	17.42 - 17.58	1.05
1.59 - 1.74	.10	9.59 - 9.74	.58	17.59 - 17.74	1.06
1.75 - 1.91	.11	9.75 - 9.91	.59	17.75 - 17.91	1.07
1.92 - 2.08	.12	9.92 - 10.08	.60	17.92 - 18.08	1.08
2.09 - 2.24	.13	10.09 - 10.24	.61	18.09 - 18.24	1.09
2.25 - 2.41	.14	10.25 - 10.41	.62	18.25 - 18.41	1.10
2.42 - 2.58	.15	10.42 - 10.58	.63	18.42 - 18.58	1.11
2.59 - 2.74	.16	10.59 - 10.74	.64	18.59 - 18.74	1.12
2.75 - 2.91	.17	10.75 - 10.91	.65	18.75 - 18.91	1.13
2.92 - 3.08	.18	10.92 - 11.08	.66	18.92 - 19.08	1.14
3.09 - 3.24	.19	11.09 - 11.24	.67	19.09 - 19.24	1.15
3.25 - 3.41	.20	11.25 - 11.41	.68	19.25 - 19.41	1.16
3.42 - 3.58	.21	11.42 - 11.58	.69	19.42 - 19.58	1.17
3.59 - 3.74	.22	11.59 - 11.74	.70	19.59 - 19.74	1.18
3.75 - 3.91	.23	11.75 - 11.91	.71	19.75 - 19.91	1.19
3.92 - 4.08	.24	11.92 - 12.08	.72	19.92 - 20.08	1.20
4.09 - 4.24	.25	12.09 - 12.24	.73	20.09 - 20.24	1.21
4.25 - 4.41	.26	12.25 - 12.41	.74	20.25 - 20.41	1.22
4.42 - 4.58	.27	12.42 - 12.58	.75	20.42 - 20.58	1.23
4.59 - 4.74	.28	12.59 - 12.74	.76	20.59 - 20.74	1.24
4.75 - 4.91	.29	12.75 - 12.91	.77	20.75 - 20.91	1.25
4.92 - 5.08	.30	12.92 - 13.08	.78	20.92 - 21.08	1.26
5.09 - 5.24	.31	13.09 - 13.24	.79	21.09 - 21.24	1.27
5.25 - 5.41	.32	13.25 - 13.41	.80	21.25 - 21.41	1.28
5.42 - 5.58	.33	13.42 - 13.58	.81	21.42 - 21.58	1.29
5.59 - 5.74	.34	13.59 - 13.74	.82	21.59 - 21.74	1.30
5.75 - 5.91	.35	13.75 - 13.91	.83	21.75 - 21.91	1.31
5.92 - 6.08	.36	13.92 - 14.08	.84	21.92 - 22.08	1.32
6.09 - 6.24	.37	14.09 - 14.24	.85	22.09 - 22.24	1.33
6.25 - 6.41	.38	14.25 - 14.41	.86	22.25 - 22.41	1.34
6.42 - 6.58	.39	14.42 - 14.58	.87	22.42 - 22.58	1.35
6.59 - 6.74	.40	14.59 - 14.74	.88	22.59 - 22.74	1.36
6.75 - 6.91	.41	14.75 - 14.91	.89	22.75 - 22.91	1.37
6.92 - 7.08	.42	14.92 - 15.08	.90	22.92 - 23.08	1.38
7.09 - 7.24	.43	15.09 - 15.24	.91	23.09 - 23.24	1.39
7.25 - 7.41	.44	15.25 - 15.41	.92	23.25 - 23.41	1.40
7.42 - 7.58	.45	15.42 - 15.58	.93	23.42 - 23.58	1.41
7.59 - 7.74	.46	15.59 - 15.74	.94	23.59 - 23.74	1.42
7.75 - 7.91	.47	15.75 - 15.91	.95	23.75 - 23.91	1.43

The state, county, and premier resort area tax equals 6¢ for each dollar of sales, plus the tax shown above for the fractional part of a dollar.

**6.75% STATE, COUNTY, AND PREMIER RESORT AREA SALES TAX**

Effective July 1, 2014 in the Village of Lake Delton and the City of Wisconsin Dells only

Sale	Tax	Sale	Tax	Sale	Tax
\$ .00 - .07	.00	7.04 - 7.18	.48	14.15 - 14.29	.96
.08 - .22	.01	7.19 - 7.33	.49	14.30 - 14.44	.97
.23 - .37	.02	7.34 - 7.48	.50	14.45 - 14.59	.98
.38 - .51	.03	7.49 - 7.62	.51	14.60 - 14.74	.99
.52 - .66	.04	7.63 - 7.77	.52	14.75 - 14.88	1.00
.67 - .81	.05	7.78 - 7.92	.53	14.89 - 15.03	1.01
.82 - .96	.06	7.9			