

Important Changes

- Calumet County tax begins Apr 1, 2018
- Brown County tax begins Jan 1, 2018
- Kewaunee County tax begins Apr 1, 2017
- Sheboygan County tax begins Jan 1, 2017
- Brown County football stadium tax ended Sept 30, 2015

Sales and Use Tax Information for Sellers of Antiques, Crafts, and Artwork

IMPORTANT CHANGE

The football stadium district tax in Brown County ends on September 30, 2015.

I. INTRODUCTION

This publication is designed to help persons understand how Wisconsin sales and use taxes apply to persons who sell antiques, crafts, and artwork at antique, craft, or art fairs, shows, or malls.

Important: The information in this publication does not apply to persons whose sales qualify for the occasional sale exemption. Persons whose sales are less than \$1,000 in a calendar year may qualify for the occasional sale exemption. For more information about this exemption, refer to [Wisconsin Tax Bulletin 122](#) (October 2000), page 30.

In this publication:

- “Dealer” means any person, such as an antique, craft, or artwork seller, that sells tangible personal property.
- “Property” means tangible personal property.

CAUTION

The information in this publication reflects the interpretations by the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature as of June 1, 2015. Laws enacted after that date, new administrative rules, and court decisions may change the interpretations in this publication. The examples are not all-inclusive. They merely set forth common examples.

II. WISCONSIN SALES AND USE TAXES

A. Sales Tax

Wisconsin sales tax is a 5% tax imposed on the sales price of tangible personal property, taxable services, and certain other products at retail in Wisconsin, unless an exemption applies.

Additional information about what types of products and services are taxable, and the exemptions that are available, is provided in [Publication 201](#), *Wisconsin Sales and Use Tax Information*.

B. Use Tax

Wisconsin use tax is a 5% tax imposed on the purchase price of tangible personal property, taxable services, and certain other products that are used, stored, or consumed in Wisconsin, upon which a Wisconsin sales or use tax has not previously been paid.

Common use tax situations include the following:

- Property is purchased without tax for resale, but then is *used by the purchaser* and not resold.
- Property is purchased from an out-of-state seller, no Wisconsin tax is charged by the seller, and the property is *used, stored, or consumed* in Wisconsin.

C. Other Taxes

Certain sales and purchases by antique, craft, and artwork dealers which are subject to the 5% state tax may also be subject to the (a) 0.5% county sales and use tax, (b) 0.1% baseball stadium sales and use tax, (c) 0.5% football stadium

sales and use tax (ends September 30, 2015), (d) 1% local exposition food and beverage tax, and (e) 0.5% or 1.25% premier resort area tax. Additional information about these taxes is contained in the following:

- (a) County and stadium taxes: [Publication 201](#), *Wisconsin Sales and Use Tax Information*, Part XVIII;
- (b) Local exposition tax: [Publication 410](#), *Local Exposition Taxes*; and
- (c) Premier resort area tax: [Publication 403](#), *Premier Resort Area Tax*.

III. DEALER'S SALES AND PURCHASES

The sale of property is subject to Wisconsin sales or use tax, unless an exemption applies.

A. Dealer Sells at Shows or Fairs and/or a Fixed Business Location

- *Sales* – A dealer selling property at shows or fairs and/or a fixed business location in Wisconsin is required to have a seller's permit. See Part IV.
- *Purchases* – Property that a dealer sells may be purchased without Wisconsin sales or use tax because it is for resale. The dealer should provide its supplier with a properly completed *Wisconsin Sales and Use Tax Exemption Certificate (Form S-211)* or *Streamlined Sales and Use Tax Exemption Certificate (Form S-211-SST)*, claiming resale.

B. Dealer Sells Only at Mall (Dealer is not Disclosed to Purchaser)

- *Sales* – A dealer selling property only at a craft, art, or antique mall, where the mall operator does not disclose the

dealer's identity to the purchaser, is not making retail sales. The dealer is not required to have a seller's permit.

The mall operator is the retailer and is required to have a seller's permit. See Part IV.

- *Purchases* – Property that the mall operator sells on the dealer's behalf may be purchased by the dealer without Wisconsin sales or use tax because it is for resale. The dealer should provide its supplier with a properly completed *Wisconsin Sales and Use Tax Exemption Certificate (Form S-211)* or *Streamlined Sales and Use Tax Exemption Certificate (Form S-211-SST)*, claiming resale.

The dealer should check the seventh box in the "Other" section of [Form S-211](#), and enter the name of the mall operator in the spaces provided. If using [Form S-211-SST](#), the dealer should circle the letter "G" in Part 5, indicate the name of the mall operator and indicate that the product is to be resold by the mall operator on the dealer's behalf and that the mall operator is registered to collect and remit sales tax to the Wisconsin Department of Revenue.

C. Dealer Sells Only at Mall (Dealer is Disclosed to Purchaser)

- *Sales* – A dealer selling property only at a craft, art, or antique mall, where the mall operator discloses the dealer's identity to the purchaser is making retail sales. The dealer is required to have a seller's permit. See Part IV.
- *Purchases* – Property that a dealer sells may be purchased without Wisconsin sales or use tax because it is

for resale. The dealer should provide its supplier with a properly completed *Wisconsin Sales and Use Tax Exemption Certificate (Form S-211)* or *Streamlined Sales and Use Tax Exemption Certificate (Form S-211-SST)*, claiming resale.

Note: If the dealer makes sales in any combination of Parts III.A. through C., above, the dealer is required to have a seller's permit.

IV. APPLYING FOR A SELLER'S PERMIT

Application for a seller's permit may be made using one of the following methods:

- Use the Department of Revenue's online [Business Tax Registration Process](#) to submit the application electronically.
- Complete [Form BTR-101](#), *Application for Business Tax Registration*, and mail it to the Department of Revenue. Keep a copy of your completed application for your records.

V. ANY QUESTIONS?

If you are unable to find an answer to your question about sales and use taxes, email, write, or call the department.

Visit our website . . . revenue.wi.gov

Email . . . DORSalesandUse@revenue.wi.gov

Write . . . Wisconsin Department of Revenue
P.O. Box 8949, Mail Stop 5-77
Madison, WI 53708-8949

Telephone . (608) 266-2776

Fax . . . (608) 267-1030

You may also contact any of the Department of Revenue offices. For a listing of offices and their current hours, please see the department's website at revenue.wi.gov/faqs/ise/address.html.