

## Important Changes

- Menominee County tax begins April 1, 2020
- Baseball stadium district tax ends March 31, 2020
- Outagamie County tax begins January 1, 2020
- 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
- Brown County football stadium tax ended September 30, 2015

# Sales and Use Tax Treatment of Manufactured and Modular Homes

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**CAUTION**

The information in this publication reflects the positions of the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature and in effect as of June 1, 2012. Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this publication. The examples and lists are not all-inclusive. They merely set forth common examples.

## I. SALES OF MANUFACTURED HOMES

### A. Definitions

1. "**Manufactured home**" means a structure that is designed to be used as a dwelling with or without a permanent foundation and that is certified by the federal Department of Housing and Urban Development as complying with the standards established under [42 USC 5401](#) to [5425](#).

Under the standards in 42 USC 5402(6), "**manufactured home**" means a structure, transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width or forty body feet or more in length, or, when erected on site, is three hundred twenty or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning, and electrical systems contained therein; except that such term shall include any structure which meets all the requirements of this paragraph except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the Secretary of Housing and Urban Development and complies with the standards established under this chapter; and except that such term shall not include any self-propelled recreational vehicle.

2. "**New manufactured home**" means a "manufactured home" that has never been occupied, used, or sold for personal or business use.

3. "**Used manufactured home**" means a "manufactured home" that has previously been occupied, used, or sold for personal or business use.

### B. Realty Improvement vs. Personal Property

#### 1. Realty Improvement

A manufactured home is a realty improvement if it is permanently affixed to land owned by the owner of the manufactured home. It is permanently affixed to the land if it sits on a foundation (off the wheels and sitting on some other support) and is connected to utilities.

#### 2. Personal Property

- a. A manufactured home not permanently affixed to real estate is personal property.
- b. A manufactured home is personal property even if it is affixed to the land if it is located in a manufactured home community, a mobile home park, or other place where the land on which the manufactured home is located is not owned by the manufactured home owner.

### C. New Manufactured Homes

**Note:** It is assumed that the manufactured homes discussed in Part I.C. meet the definition of "new manufactured home" in Part I.A.2.

#### 1. Home Sold as Realty Improvement

- a. *Realty Improvement in Wisconsin* – The seller/installer pays sales or use tax on 65% of purchase price of home, without a deduction for any trade-in. No tax is owed on the sale of the home by the seller/installer to the customer. The seller/installer should include any tax paid on its purchase of the home in its selling price to the customer.

**Example.** Dealer buys a manufactured home for \$70,000 and sells the home to Customer for \$80,000 (labor and materials). Dealer permanently affixes the home to land owned by Customer in Wisconsin (i.e., it is a realty improvement). Dealer owes

state sales or use tax of \$2,275 ( $\$70,000 \times 65\% = \$45,500 \times 5\% = \$2,275$ ). Dealer's \$80,000 sale of the home to Customer is a nontaxable sale of a realty improvement. The \$2,275 tax owed by Dealer is included in the \$80,000 charge to Customer.

- b. *Realty Improvement Outside Wisconsin* – The sale of the home to the seller/installer is exempt from Wisconsin sales and use tax. No Wisconsin tax is owed on the sale of the home by the seller/installer to the customer. Tax may be imposed by the state where the home is installed.

**Example.** Dealer buys a manufactured home for \$70,000 and sells the home to Customer for \$80,000 (labor and materials). Dealer permanently affixes the home to land owned by Customer in Minnesota. Dealer's purchase of the home is exempt from Wisconsin sales and use taxes. Dealer's \$80,000 sale of the home to Customer is a realty improvement that does not take place in Wisconsin. (**Note:** Dealer should contact the Minnesota Department of Revenue to determine if any sales or use tax is owed to Minnesota.)

**Note:** Prior to September 1, 2011, the sale of a manufactured home to a dealer in Wisconsin who used the manufactured home in a real property construction activity was subject to Wisconsin sales and use tax, regardless of whether the real property construction activity occurred in or outside Wisconsin. For additional information, including transitional provisions and examples, see the article titled "[Sales and Use Tax Exemption Created for Manufactured and Modular Homes Used in Real Property Construction Activity Outside Wisconsin Effective September 1, 2011](#)" on the Department of Revenue's web site.

## 2. Home Sold as Personal Property

- a. The seller/installer may purchase the home without tax for resale.

- b. The seller/installer owes tax on 65% of its selling price of the home to the customer, without a deduction for any trade-in.

**Example.** Dealer buys a manufactured home for \$70,000, without sales or use tax using a resale certificate. Dealer sells the manufactured home to Customer for \$80,000 (labor and materials). Dealer places the home in a manufactured home community in Wisconsin where Customer does not own the land (i.e., it is not a realty improvement).

Dealer owes Wisconsin state sales tax of \$2,600 ( $\$80,000 \times 65\% = \$52,000 \times 5\% = \$2,600$ ) on the sale of the home to Customer. Dealer may collect the tax from Customer by separately stating the \$2,600 sales tax on the invoice given to Customer.

- 3. Which Items are Included in the Selling Price that is Taxed at 65%?

For a sale of an item to be taxed at 65% of the selling price, both of the following two conditions must be met:

- a. The item must be part of the manufactured home structure, such as plumbing, heating, electrical systems, appliances, or equipment carrying a manufacturer's warranty, and
- b. The item must be sold as part of the manufactured home in the same transaction which is taxed at 65% of the selling price.

**Example 1.** Dealer buys a manufactured home for \$72,000 which it sells to Customer for \$84,000 as a realty improvement in Wisconsin. For an additional \$2,800 Manufacturer will include a central air conditioning unit. The central air conditioning unit carries a manufacturer's warranty.

Dealer owes Wisconsin state sales or use tax of \$2,431 ( $\$74,800 \times 65\% = \$48,620 \times 5\% = \$2,431$ ). The purchase price paid by Dealer (\$74,800, including the central air conditioning unit) is taxed at 65% of the selling price. Dealer may collect the tax

from Customer by separately stating the \$2,431 sales tax on the invoice given to Customer.

**Example 2.** Same as Example 1, except that the manufactured home, as purchased by Dealer, does not include a central air conditioning unit. Dealer buys a central air conditioning unit from a person other than the home manufacturer for \$2,800 (without installation) and installs it in the home.

Dealer owes \$2,340 of Wisconsin state sales or use tax on its purchase of the home ( $\$72,000 \times 65\% = \$46,800 \times 5\% = \$2,340$ ) and \$140 of Wisconsin state sales or use tax on the central air conditioning unit ( $\$2,800 \times 5\% = \$140$ ). The central air conditioning unit is not taxed at 65% of the selling price because it was not purchased as part of the manufactured home.

**Example 3.** Dealer buys a manufactured home for \$76,000, without sales or use tax using a resale certificate. Included in the home, as purchased by Dealer, is a central air conditioning unit. The central air conditioning unit carries a manufacturer's warranty. Dealer sells the manufactured home to Customer for \$86,000, including the central air conditioning unit. Dealer places the home in a manufactured home community in Wisconsin where Customer does not own the land (i.e., it is not a realty improvement).

Dealer owes Wisconsin sales tax of \$2,795 ( $\$86,000 \times 65\% = \$55,900 \times 5\% = \$2,795$ ) on the sale of the home to Customer. Dealer may collect the tax from Customer by separately stating the \$2,795 sales tax on the invoice given to Customer.

**Example 4.** Same as Example 3, except that the manufactured home, as purchased by Dealer, does not include a central air conditioning unit. Dealer buys a central air conditioning unit from a person other than the home manufacturer for \$2,500 (without installation) and installs it in the home. Dealer's \$86,000 selling price of the home

to Customer includes the central air conditioning unit.

Dealer owes Wisconsin sales tax of \$2,795 on the sale of the home to Customer ( $\$86,000 \times 65\% = \$55,900 \times 5\% = \$2,795$ ). Dealer may collect the tax from Customer by separately stating the \$2,795 sales tax on the invoice given to Customer.

- c. Examples of other items that are taxed at 65% of the selling price, if they meet the conditions in a. and b. above, are skirting, refrigerators, furnaces, air conditioners, washers, and dryers.

#### 4. Foundations.

The foundation is a real property improvement, regardless of where it is constructed, and the dealer or other contractor who installs the foundation must pay sales or use tax on its purchases of the concrete and other materials it uses for the foundation. The sales or use tax on these purchases of foundation materials is calculated on the total purchase price of the materials (these purchases are not eligible to be taxed at 65% of the price).

The dealer's charge to its customer for the foundation is not taxable.

**Note:** If the dealer makes a single combined charge for a manufactured home sold as personal property and a foundation, the dealer should make a reasonable allocation of the selling price between the home and the foundation. The amount of the dealer's sales price allocated to the home is taxable at 65%. The amount of the dealer's sales price allocated to the foundation is not taxable.

#### 5. Other Items Installed by Dealer

The tax treatment of carports, decks, garages, ramps, and steps is explained in the tables in Part II on pages 8 and 9.

6. Dealer Mistakenly Charges Sales Tax on Realty Improvement

Dealers must determine whether their sales of homes are realty improvements or sales of personal property. If a dealer mistakenly charges sales tax on a realty improvement, the customer is eligible for a refund of the tax paid to the dealer in error and the dealer owes sales or use tax on its purchase price of the home. The dealer may deduct the amount of sales or use tax it owes on the purchase price of the home from the refund it gives to its customer.

**Example.** Manufacturer sells a manufactured home to Dealer for \$76,000. Dealer does not pay sales or use tax to Manufacturer on the purchase of the home.

For \$86,000, Dealer sells and installs the home on land owned by Customer in Wisconsin (i.e., realty improvement). Dealer mistakenly charges Customer sales tax of \$2,795 on 65% of the selling price. ( $\$86,000 \times 65\% = \$55,900 \times 5\% = \$2,795$ )

Dealer later realizes it charged and paid the \$2,795 of sales tax in error and files an amended sales and use tax return (Form ST-12) with the Wisconsin Department of Revenue. The Wisconsin Department of Revenue issues a refund of \$325, plus interest, to Dealer, which is the \$2,795 of sales tax paid in error by Dealer to the Wisconsin Department of Revenue, less \$2,470 ( $\$76,000 \text{ purchase price} \times 65\% = \$49,400 \times 5\% = \$2,470$ ) of use tax owed by Dealer on its purchase of the home.

Dealer must return \$325, plus the interest, to Customer.

**Note:** The customer of the manufactured home may file a claim for refund with the Wisconsin Department of Revenue for the tax paid to Dealer in error if Dealer does not refund the tax to the customer. Additional information regarding claims for refund is provided in [Publication 216, Fil-](#)

[ing Claims for Refund of Sales and Use Tax.](#)

7. Freight

A manufacturer's freight charge is subject to Wisconsin sales or use tax if property sold by the manufacturer is subject to sales or use tax. The following examples illustrate the application of the state sales or use tax to freight charges.

**Example 1.** A manufacturer invoices a manufactured home dealer for a new manufactured home which the dealer will sell as a realty improvement in Wisconsin. The invoice from the manufacturer to the dealer states the following charges:

\$70,000 manufactured home  
 \$ 2,000 freight  
 \$72,000 total charge

The Wisconsin state sales or use tax is calculated as follows:

$$\$72,000 \times 65\% = \$46,800 \times 5\% = \$2,340$$

**Example 2.** A manufacturer invoices a manufactured home dealer for a new manufactured home which the manufactured home dealer will resell as tangible personal property. The manufactured home dealer provides the manufacturer with a fully completed exemption certificate claiming resale. The invoice from the manufacturer states the following:

\$70,000 manufactured home  
 \$ 2,000 freight  
 \$72,000 total charge

The \$72,000 charged by the manufacturer to the manufactured home dealer is not subject to Wisconsin sales or use tax, because the manufactured home is resold by the manufactured home dealer.

The manufactured home dealer sells the manufactured home to its customer for \$82,000. The sales tax owed by the manu-

factured home dealer is calculated as follows:

$$\$82,000 \times 65\% = \$53,300 \times 5\% = \$2,665$$

#### 8. County and Stadium Taxes

If a manufactured home is subject to the 5% Wisconsin state sales or use tax, a county or stadium tax may also apply.

##### Dealer Sells Home as Personal Property

Sales of manufactured homes as tangible personal property are subject to the 0.5% county sales tax (and/or the 0.1% baseball stadium sales tax or the 0.5% football stadium sales and use tax) if the sale takes place in a taxable county (and/or in a county where the 0.1% or 0.5% stadium tax applies). The sale takes place at the location where the customer receives possession of the home.

If the home is sold as tangible personal property and the sale takes place in a nontaxable county (customer receives possession of the home in a county where neither county nor stadium taxes apply), no county or stadium taxes apply to the sale of the home.

##### Dealer Receives and Stores Home in Taxable County and Uses Home in Real Property Construction in Wisconsin

If a dealer (1) receives or stores a manufactured home in a taxable county (and/or in a county where the 0.1% baseball stadium sales and use tax or the 0.5% football stadium sales and use tax applies), and (2) permanently affixes the home to real property on the customer's land in Wisconsin, the dealer owes the county and/or stadium tax for the county in which it received the home from the seller or stored the home, based on the dealer's purchase price of the home. If the total county and stadium tax rate for the county where the home was permanently affixed to the land is higher than the total county and stadium tax rate for the county where the home was received or stored, the dealer owes the difference for the county and/or stadium district where the home was affixed.

**Example 1:** Dealer buys a manufactured home, giving its vendor a resale certificate, and receives and stores the home in Fond du Lac County (taxable county). Dealer permanently affixes the home on Customer's land in Winnebago County (nontaxable county).

Dealer owes 5.5% (5% state and 0.5% Fond du Lac County) tax on 65% of its purchase price of the home, since it first received or stored the home in Fond du Lac County.

**Example 2:** Dealer buys a manufactured home for \$70,000, giving its vendor a resale certificate, and receives and stores the home in Dodge County. The total state and county tax rate is 5.5% in Dodge County. Dealer permanently affixes the home on Customer's land in Milwaukee County. The total state, county, and stadium tax rate is 5.6% in Milwaukee County.

The use tax owed by Dealer is computed as follows:

- Wisconsin state use tax: \$2,275 (\$70,000 purchase price x 65% = \$45,500 x 5% = \$2,275). Dealer should report \$45,500 of taxable purchases on its Wisconsin Sales and Use Tax Return (Form ST-12).
- Dodge County use tax: \$227.50 (\$70,000 purchase price x 65% = \$45,500 x 0.5% = \$227.50). Dealer should report \$45,500 of taxable purchases on its Wisconsin Sales and Use Tax Return (Form ST-12), for Dodge County.
- Additional use tax due because Dealer affixed the home to land in Milwaukee County, which has a total tax rate of 5.6%: \$45.50 (\$70,000 purchase price x 65% = \$45,500 x 0.1% = \$45.50).

The additional tax due (\$45.50) is divided between the amount owed to Milwaukee County and the amount

owed to the baseball stadium tax district, as follows: Total county and baseball stadium tax rate in Milwaukee County: 0.6%. Of this rate, 5/6 is for Milwaukee County tax, and 1/6 is for the baseball stadium tax.

The use tax owed to Milwaukee County is \$37.92 ( $\$45.50 \times 5/6 = \$37.92$ .) Dealer should report \$7,584 of taxable purchases on its Wisconsin Sales and Use Tax Return (Form ST-12), for Milwaukee County.

The use tax owed to the baseball stadium district is \$7.58 ( $\$45.50 \times 1/6 = \$7.58$ ). Dealer should report \$7,580 of taxable purchases on its Wisconsin Sales and Use Tax Return (Form ST-12), for the baseball stadium district.

*Dealer Receives and Stores Home in Nontaxable County and Uses Home in Real Property Construction in Wisconsin*

If a dealer (1) receives and stores a manufactured home in a nontaxable county (a county where neither county nor stadium taxes apply), and (2) permanently affixes the home to real property on the customer's land in a nontaxable county in Wisconsin, the dealer does not owe county or stadium sales or use tax on its purchase of the home.

*Dealer Receives and Stores Home in Nontaxable County and Uses Home in Real Property Construction in Taxable County*

If a dealer (1) receives or stores a manufactured home in a nontaxable county (a county where neither county nor stadium taxes apply), and (2) permanently affixes the home to real property on the customer's land in a taxable county in Wisconsin (and/or in a county where the 0.1% baseball stadium sales and use tax or the 0.5% football stadium sales and use tax applies), the dealer owes the 0.5% county sales or use tax (and/or the 0.1% or 0.5% stadium sales or use tax) on its purchase price of the manufactured

home. **Note:** The home is taxed at 65% of the dealer's purchase price of the home.

**Example:** Dealer buys a manufactured home in Sheboygan County (nontaxable county), giving its vendor a fully completed exemption certificate claiming resale. Dealer's business is located in Sheboygan County.

Dealer permanently affixes the home on Customer's land in Milwaukee County (Milwaukee County has adopted both the 0.5% county tax and 0.1% stadium tax).

Dealer owes 5.6% (5% state, 0.5% Milwaukee County, and 0.1% stadium tax) tax on 65% of its purchase price of the home.

*Dealer Receives Home at Job Site in Taxable County and Uses in Real Property Construction*

If the manufacturer delivers a manufactured home directly to the job site in a taxable county (and/or in a county where the 0.1% or 0.5% stadium tax applies), where the dealer receives possession of the home and permanently affixes the home on a customer's Wisconsin land, the dealer owes county and/or stadium sales or use tax on its purchase of the home.

*Dealer Receives Home at Job Site in Nontaxable County and Uses in Real Property Construction*

If the manufacturer delivers a manufactured home directly to the job site in a nontaxable county (a county where neither the 0.5% county tax nor the 0.1% or 0.5% stadium tax applies), where the dealer receives possession of the home and permanently affixes the home on a customer's land, the dealer does not owe county or stadium sales or use taxes on its purchase of the home.



*Dealer Receives and Stores Home in Wisconsin (Taxable or Nontaxable County) and Uses Home in Real Property Construction Outside Wisconsin*

If a dealer (1) receives and stores a manufactured home in Wisconsin, and (2) permanently affixes the home to real property on the customer's land outside Wisconsin, the dealer does not owe Wisconsin county or stadium sales or use taxes on its purchase of the home.

*Dealer Receives Home Outside Wisconsin and Uses Home in Real Property Construction in Wisconsin*

If a dealer buys a manufactured home outside Wisconsin and permanently affixes the home to the customer's land in a nontaxable county in Wisconsin, the dealer owes no county or stadium sales or use tax on its purchase of the home.

If a dealer buys a manufactured home outside Wisconsin and permanently affixes the home to the customer's land in a taxable county in Wisconsin, the dealer owes the 0.5% county sales or use tax (and/or the 0.1% or 0.5% stadium sales or use tax) on 65% of its purchase price of the modular home.

**D. Used Manufactured Homes**

**Note:** It is assumed that the manufactured homes discussed in Part I.D. meet the definition of "used manufactured home" in Part I.A.3

1. Home Sold as Realty Improvement
  - a. No Wisconsin tax on seller/installer's purchase of home.
  - b. No tax on sale of home to customer.
2. Home Sold as Personal Property
  - a. No Wisconsin tax on seller/installer's purchase of home.
  - b. No tax on sale of home to customer.

## II. CARPORTS, DECKS, GARAGES, RAMPS, AND STEPS

**Table 1 – Carports, Decks, Garages, Ramps, and Steps; Home Sold as Personal Property:**

- Dealers Sells Home as Personal Property.
- Dealer Installs Item (or Contracts with Third-Party Installer) and Charges Buyer for Installed Item.

Note: It is assumed that the homes discussed in this chart meet the definition of "manufactured home" in Part I.A.

<i>Item</i>	<b>Tax Treatment: Dealer's Purchase of Item. (Dealer purchases item in separate trans- action from dealer's purchase of home.)</b>	<b>Tax Treatment: Dealer's Sale of Item. (Dealer sells item in same transaction as dealer's sale of home.)</b>
Carport – Attached to Home (Open sides, attached to home on one side, posts on other side. Posts set in concrete.)	Nontaxable (purchase for resale)	Tax owed on total sales price
Carport – Not Attached to Home (Open sides, posts set in concrete.)	Tax owed on total purchase price of materials <sup>1</sup>	Nontaxable (real property improvement)
Deck – Not Attached to Home. Attached to Concrete Foundation.	Tax owed on total purchase price of materials <sup>1</sup>	Nontaxable (real property improvement)
Garage – Attached to Home (Garage also attached to concrete foundation.)	Nontaxable (purchase for resale)	Tax owed on total sales price
Garage – Not Attached to Home (Garage attached to concrete foundation.)	Tax owed on total purchase price of materials <sup>1</sup>	Nontaxable (real property improvement)
Ramp – Not Attached to Home. Attached to Concrete Foundation. Dealer Buys Materials and Builds Ramp.	Tax owed on total purchase price of materials <sup>1</sup>	Nontaxable (real property improvement)
Ramp – Not Attached to Home. Attached to Concrete Foundation. Dealer Buys Pre-Built Ramp.	No tax owed on purchase of ramp (exempt as "mobility-enhancing equipment")	Nontaxable (real property improvement)
Steps – Not Attached to Home. Attached to Concrete Foundation.	Tax owed on total purchase price of materials <sup>1</sup>	Nontaxable (real property improvement)

<sup>1</sup> If dealer purchases installed carport, deck, garage, ramp, or steps from another party (subcontractor), the dealer's purchase is nontaxable as the purchase of a real property improvement.

**Table 2 – Carports, Decks, Garages, Ramps, and Steps; Home Sold as Realty Improvement:**

- Dealers Sells Home as Realty Improvement.
- Dealer Installs Item (or Contracts with Third-Party Installer) and Charges Buyer for Installed Item.

Note: It is assumed that the homes discussed in this chart meet the definition of "manufactured home" in Part I.A.

<i>Item</i>	<b>Tax Treatment: Dealer's Purchase of Item. (Dealer purchases item in separate trans- action from dealer's purchase of home.)</b>	<b>Tax Treatment: Dealer's Sale of Item. (Dealer sells item in same transaction as dealer's sale of home.)</b>
Carport – Attached to Home (Open sides, attached to home on one side, posts on other side. Posts set in concrete.)	Tax owed on total purchase price of materials <sup>2</sup>	Nontaxable (real property improvement)
Carport – Not Attached to Home (Open sides, posts set in concrete.)	Tax owed on total purchase price of materials <sup>2</sup>	Nontaxable (real property improvement)
Deck – Not Attached to Home. Attached to Concrete Foundation.	Tax owed on total purchase price of materials <sup>2</sup>	Nontaxable (real property improvement)
Garage – Attached to Home (Garage also attached to concrete foundation.)	Tax owed on total purchase price of materials <sup>2</sup>	Nontaxable (real property improvement)
Garage – Not Attached to Home (Garage attached to concrete foundation.)	Tax owed on total purchase price of materials <sup>2</sup>	Nontaxable (real property improvement)
Ramp – Not Attached to Home. Attached to Concrete Foundation. Dealer Buys Materials and Builds Ramp.	Tax owed on total purchase price of materials <sup>2</sup>	Nontaxable (real property improvement)
Ramp – Not Attached to Home. Attached to Concrete Foundation. Dealer Buys Pre-Built Ramp.	No tax owed on purchase of ramp (exempt as "mobility-enhancing equipment")	Nontaxable (real property improvement)
Steps – Not Attached to Home. Attached to Concrete Foundation.	Tax owed on total purchase price of materials <sup>2</sup>	Nontaxable (real property improvement)

<sup>2</sup> If dealer purchases installed carport, deck, garage, ramp, or steps from another party (subcontractor), the dealer's purchase is nontaxable as the purchase of a real property improvement.

### III. SALES OF USED MOBILE HOMES

**Note:** It is assumed that the mobile homes discussed in Part III. meet the definition of "mobile home" in Part III.A., below.

#### A. Definition

"**Mobile home**" means a vehicle manufactured or assembled before June 15, 1976, designed to be towed as a single unit or in sections upon a highway by a motor vehicle and equipped and used, or intended to be used, primarily for human habitation, with walls of rigid uncollapsible construction, which has an overall length in excess of 45 feet. "Mobile home" includes the mobile home structure, its plumbing, heating, air conditioning and electrical systems, and all appliances and all other equipment carrying a manufacturer's warranty.

#### B. Sales of Used Mobile Homes as Real Property Improvements

1. No Wisconsin tax on seller/installer's purchase of home.
2. No Wisconsin tax on sale of home to customer.

#### C. Sales of Used Mobile Homes as Personal Property

1. No Wisconsin tax on seller/installer's purchase of home.
2. No Wisconsin tax on sale of home to customer.

### IV. CHART: LEASES AND RENTALS OF MANUFACTURED AND MOBILE HOMES

**Note:** It is assumed that the homes discussed in this chart meet the definition of "manufactured home" in Part I.A. or the definition of "mobile home" in Part III.A.

	<u>Personal Property</u> (New & Used Manufactured and Mobile Homes)	<u>Realty Improvement</u> (New & Used Manufactured and Mobile Homes)
Lease or rental for continuous period of less than one month	Taxable	Taxable <sup>3</sup>
Lease or rental for continuous period of one month or longer	Nontaxable	Nontaxable

**Note:** Leases and rentals of mobile homes are not taxed at 65% of the price. They are taxed at 100% of the rental amount.

<sup>3</sup> Assumes manufactured or mobile home is available to the public for lease or rental. Does not include manufactured and mobile homes leased or rented by (furnished by) a hospital, sanatorium, or nursing home, or by a nonprofit organization that is organized and operated exclusively for religious, charitable, or educational purposes.

**V. REPAIRS TO MANUFACTURED AND MOBILE HOMES**

**Note:** It is assumed that the home is used as a residence and not for a commercial purpose and the home meets the definition of "manufactured home" in Part I.A. or the definition of "mobile home" in Part III.A. "Tax" means Wisconsin tax.

Activity	Manufactured Home or Mobile Home		Conventional House On Owned Land
	Home Permanently Affixed to Owner's Land <sup>4</sup>	Home Not Permanently Affixed to Owner's Land <sup>4</sup>	
Installation or complete replacement of item permanently affixed to home/house	R	P	R
	No tax on charge for labor and materials	Exempt on charge for labor. Tax on charge for materials	No tax on charge for labor and materials
	Tax on purchase of materials by contractor	No tax on purchase of materials by contractor - purchase for resale	Tax on purchases of materials by contractor
Repair of items permanently affixed to home/house listed in <a href="#">sec. 77.52(2)(ag), Wis. Stats., (2009-10)</a> <sup>5</sup>	P	P	P
	Exempt on charge for labor. Tax on charge for materials.	Exempt on charge for labor. Tax on charge for materials.	Tax on charge for labor and materials
	No tax on purchase of materials by contractor – purchase for resale	No tax on purchase of materials by contractor – purchase for resale	No tax on purchase of materials by contractor – purchase for resale
Repair of items permanently affixed to home/house not listed in <a href="#">sec. 77.52(2)(ag), Wis. Stats., (2009-10)</a> <sup>5</sup>	R	P	R
	No tax on charge for labor and materials	Exempt on charge for labor. Tax on charge for materials	No tax on charge for labor and materials
	Tax on purchases of materials by contractor	No tax on purchase of materials by contractor – purchase for resale	Tax on purchases of materials by contractor

R – Means the activity is a realty improvement.

P – Means the activity is a service to tangible personal property.

<sup>4</sup> Home is permanently affixed to the land if it sits on a foundation (off the wheels and on some other support) and is connected to utilities.

<sup>5</sup> For a list of items that are listed in sec. 77.52(2)(ag), Wis. Stats., as retaining their character as tangible personal property for purposes of repair, service, etc., see Part III.A. of [Publication 207, Sales and Use Tax Information for Contractors](#).

## VI. SALES OF MODULAR HOMES

### A. Definitions

As used in this section:

1. “Modular home” means any structure or component thereof which is intended for use as a dwelling and:
  - a. Is of closed construction and fabricated or assembled on-site or off-site in manufacturing facilities for installation, connection, or assembly and installation, at the building site; or
  - b. Is a building of open construction which is made or assembled in manufacturing facilities away from the building site for installation, connection, or assembly and installation, on the building site and for which certification is sought by the manufacturer.

“Modular home” does not mean any manufactured home under sec. 101.91, Wis. Stats., or any building of open construction which is not subject to b., above.
2. “Closed construction” means any building, building component, assembly, or system manufactured in such a manner that it cannot be inspected before installation at the building site without disassembly, damage, or destruction.
3. “Open construction” means any building, building component, assembly, or system manufactured in such a manner that it can be readily inspected at the building site without disassembly, damage, or destruction.

### B. Real Property Improvements

Sales tax does not apply to the charge for the sale and permanent installation of a modular home. **Note:** It does not matter whether the buyer of the home also owns the land upon which the home is installed.

The seller/installer of a modular home must pay Wisconsin sales or use tax on its purchase price of a

home that is installed in Wisconsin. The sale of a modular home to the seller/installer is exempt from sales and use tax if the home is used in real property construction activities outside Wisconsin.

See Part C. on pages 14 and 15 for information on computing the amount subject to tax.

**Note:** Prior to September 1, 2011, the sale of a modular home to a dealer in Wisconsin who used the modular home in a real property construction activity was subject to Wisconsin sales and use tax, regardless of whether the real property construction activity occurred in or outside Wisconsin. For additional information, including transitional provisions and examples, see the article titled "[Sales and Use Tax Exemption Created for Manufactured and Modular Homes Used in Real Property Construction Activity Outside Wisconsin Effective September 1, 2011](#)" on the Department of Revenue's web site.

**Example 1: *Manufactured in Wisconsin, Dealer Affixes, Wisconsin Site*** - Modular Home Manufacturer enters into a contract with Dealer to manufacture a modular home for a site in Wisconsin. Modular Home Manufacturer delivers the modular home in Wisconsin to Dealer. Dealer, who has entered into a contract with Customer for the sale and installation of the modular home, affixes the modular home in Wisconsin for Customer.

- Sales of materials by Vendors to Modular Home Manufacturer are not subject to Wisconsin sales or use tax. The materials are for resale.
- The sale of the modular home by Modular Home Manufacturer to Dealer is subject to Wisconsin sales or use tax. Modular Home Manufacturer is selling tangible personal property in Wisconsin to Dealer. Dealer is the consumer of the modular home it uses in real property construction activities in Wisconsin (i.e., affixing the modular home at the predetermined site).
- The sale of the modular home by Dealer to Customer is not subject to Wisconsin sales or use tax. Dealer is selling a real property improvement to Customer.

**Example 2: *Manufactured in Wisconsin, Dealer Affixes, Manufacturer Delivers to Illinois Site*** - Modular Home Manufacturer enters into a contract with Dealer to manufacture a modular home for a site in Illinois. Modular Home Manufacturer delivers the modular home to Dealer in Illinois. Dealer, who has entered into a contract with Customer for the sale and installation of the modular home, affixes the modular home in Illinois for Customer.

- Sales of materials by Vendors to Modular Home Manufacturer are not subject to Wisconsin sales or use taxes. The materials are for resale.
- The sale of the modular home by Modular Home Manufacturer to Dealer is not subject to Wisconsin sales or use tax. The sale of tangible personal property does not take place in Wisconsin. (**Note:** Modular Home Manufacturer should contact the Illinois Department of Revenue to determine if any sales or use tax is owed to Illinois.)
- The sale of the modular home by Dealer to Customer is not subject to Wisconsin sales or use tax. Dealer is selling a real property improvement that takes place outside Wisconsin.

**Example 3: *Manufactured in Wisconsin, Dealer Affixes, Dealer Delivers to Illinois Site*** - Modular Home Manufacturer enters into a contract with Dealer to manufacture a modular home for a site in Illinois. Dealer picks up the modular home at the Modular Home Manufacturer's Wisconsin location. Dealer delivers the modular home to the job site in Illinois. Dealer, who has entered into a contract with Customer for the sale and installation of the modular home, affixes the modular home in Illinois for Customer.

- Sales of materials by Vendors to Modular Home Manufacturer are not subject to Wisconsin sales or use taxes. The materials are for resale.
- The sale of the modular home by Modular Home Manufacturer to Dealer is exempt from Wisconsin sales and use taxes because Dealer will use the modular home in real property construction activities outside Wisconsin.

- The sale of the modular home by Dealer to Customer is not subject to Wisconsin sales or use tax. Dealer is selling a real property improvement to Customer outside Wisconsin. (**Note:** Dealer should contact the Illinois Department of Revenue to determine if any sales or use tax is owed to Illinois.)

**Example 4: *Manufactured in Wisconsin, Manufacturer Affixes, Wisconsin Site*** - Modular Home Manufacturer enters into a contract with Customer to manufacture and install a modular home for a site in Wisconsin.

- Sales of materials by Vendors to Modular Home Manufacturer are subject to Wisconsin sales or use tax. Modular Home Manufacturer is the consumer of materials it uses in real property construction activities in Wisconsin (i.e., affixing the modular home at the site in Wisconsin).
- The sale of the modular home by Modular Home Manufacturer to Customer is not subject to Wisconsin sales or use tax. Modular Home Manufacturer is selling a real property improvement to Customer.

**Example 5: *Manufactured in Wisconsin, Manufacturer Affixes, Illinois Site*** - Modular Home Manufacturer enters into a contract with Customer to manufacture and install a modular home for a site in Illinois.

- Sales of materials by Vendors to Modular Home Manufacturer are subject to Wisconsin sales or use tax. Modular Home Manufacturer is the consumer of materials it stores or uses in Wisconsin and uses in real property construction activities in Illinois (i.e. affixing the modular home at the predetermined site). (**Note:** The sales and use tax exemption for modular homes that are used in real property construction activities outside Wisconsin does not apply. The materials, as purchased by Modular Home Manufacturer, do not meet the definition of "modular home" in sec. 101.71(6), Wis. Stats.)
- The sale of the modular home by Modular Home Manufacturer to Customer is not subject

to Wisconsin sales or use tax. Modular Home Manufacturer is selling a real property improvement that does not take place in Wisconsin. (**Note:** Modular Home Manufacturer should contact the Illinois Department of Revenue to determine if any sales or use tax is owed to Illinois.)

**Example 6: *Manufactured in Indiana, Manufacturer Affixes, Wisconsin Site*** - Modular Home Manufacturer enters into a contract with Customer to manufacture and install a modular home. Materials are delivered by Vendors to Modular Home Manufacturer in Indiana. Modular Home Manufacturer manufactures the modular home in Indiana.

- Modular Home Manufacturer is subject to Wisconsin use tax on its purchase of materials. Modular Home Manufacturer is the consumer of materials it uses in real property construction activities in Wisconsin (i.e., affixing the modular home at the site). **Note:** Credit would be allowed, up to the amount of Wisconsin state and local use taxes, for Indiana state and local sales or use taxes properly paid by Modular Home Manufacturer on its purchase of the materials.
- The sale of the modular home by Modular Home Manufacturer to Customer is not subject to Wisconsin sales or use tax. Modular Home Manufacturer is selling a real property improvement to Customer.

**Example 7: *Manufactured in Indiana, Dealer Receives Home in Wisconsin, Dealer Affixes, Wisconsin Site*** - Modular Home Manufacturer enters into a contract with Dealer to manufacture a modular home for a site in Wisconsin. Materials are delivered by Vendors to Modular Home Manufacturer in Indiana. Modular Home Manufacturer manufactures the modular home in Indiana. Modular Home Manufacturer delivers the modular home in Wisconsin to Dealer. Dealer, who has entered into a contract with Customer for the sale and installation of the modular home, affixes the modular home in Wisconsin for Customer.

- Sales of materials by Vendors to Modular Home Manufacturer are not subject to Wisconsin use tax. The materials are for resale.

- The sale of the modular home by Modular Home Manufacturer to Dealer is subject to Wisconsin sales or use tax. Modular Home Manufacturer is selling tangible personal property in Wisconsin to Dealer. Dealer is the consumer of the modular home it uses in real property construction activities (i.e., affixing the modular home).
- The sale of the modular home by Dealer to Customer is not subject to Wisconsin sales or use tax. Dealer is selling a real property improvement to Customer.

**Example 8: *Manufactured in Indiana, Dealer Picks Up Home in Indiana, Dealer Affixes, Wisconsin Site*** - Modular Home Manufacturer enters into a contract with Dealer to manufacture a modular home for a site in Wisconsin. Materials are delivered by Vendors to Modular Home Manufacturer in Indiana. Modular Home Manufacturer manufactures the modular home in Indiana. Dealer takes possession of the home in Indiana and transports it to the site in Wisconsin. Dealer, who has entered into a contract with Customer for the sale and installation of the modular home, affixes the modular home in Wisconsin for Customer.

- Sales of materials by Vendors to Modular Home Manufacturer are not subject to Wisconsin use tax. The materials are for resale.
- Dealer's purchase of the home is subject to Wisconsin use tax. Dealer may take a credit, against the Wisconsin use tax owed, for any Indiana sales or use tax that it properly paid on its purchase of the home. Dealer is purchasing tangible personal property (modular home) and using it in real property construction activities (i.e., affixing the modular home at the site in Wisconsin).
- The sale of the modular home by Dealer to Customer is not subject to Wisconsin sales or use tax. Dealer is selling a real property improvement to Customer.

### C. Computing Amount Subject to Tax

The sales or purchase price from the sale of a “modular home,” as defined in Part VI.A. on



page 12, that is tangible personal property when sold, may be reduced by one of the following:

Option A: 35% of the sales price.

Option B: An amount equal to the sales price minus the cost of the materials that become an ingredient or component part of the modular home.

No credit is allowed for trade-ins under Option A or Option B in computing the sales price or purchase price subject to tax.

Once a retailer chooses Option A or Option B for the first modular home sold under this provision, the retailer must continue to use that option for all sales of modular homes, that are tangible personal property when sold, until such time as the Department of Revenue approves in writing the use of the other option.

**Example:** Modular Home Manufacturer sells a modular home in Wisconsin to Dealer. Dealer will affix the modular home to real property in Wisconsin for Customer under a contract between Dealer and Customer. Additional facts are as follows:

- \$75,000 is the cost of materials purchased by Modular Home Manufacturer that become an ingredient or component part of the modular home.
- \$110,000 is the selling price of the modular home by Modular Home Manufacturer to Dealer.

The amount subject to sales tax on the sale of the modular home to Dealer is one of the following:

Option A: \$71,500 [\$110,000 selling price – (35% x \$110,000 selling price)].

Option B: \$75,000 [\$110,000 selling price – (\$110,000 selling price - \$75,000 cost of materials)].

If Modular Home Manufacturer chooses Option A for computing the sales price for its first sale of a modular home, it must use Option A for computing the sales price for all future sales of modular homes,

until the Department of Revenue approves in writing the use of Option B.

#### **D. County and Stadium Taxes**

If a modular home is subject to the 5% Wisconsin state sales or use tax, a county of stadium sales or use tax may also apply.

##### *Dealer Receives and Stores Home in Taxable County and Uses Home in Real Property Construction in Wisconsin*

If a dealer (1) receives and stores a modular home in a taxable county (and/or in a county where the 0.1% baseball stadium sales and use tax or the 0.5% football stadium sales and use tax applies), and (2) permanently affixes the home to real property in Wisconsin, the dealer owes the county and/or stadium tax for the county in which it received and stored the home, based on the dealer's purchase price<sup>6</sup> of the home. If the total county and stadium tax rate for the county where the home was affixed to the land is higher than the total county and stadium tax rate for the county where the home was stored, the dealer owes the difference for the county and/or stadium district where the home was affixed.

**Example 1:** Dealer G receives a modular home and stores the home in Fond du Lac County (taxable county). Dealer G permanently affixes the home to land in Winnebago County (nontaxable county).

Dealer G owes 5.5% (5% state and 0.5% Fond du Lac County) tax on its purchase price<sup>6</sup> of the home, since it first received and stored the home in Fond du Lac County.

##### *Dealer Receives or Stores Home in Nontaxable County and Uses Home in Real Property Construction in Nontaxable County*

If a dealer (1) receives and stores a modular home in a nontaxable county (a county where neither county nor stadium taxes apply), and (2) permanently affixes the home to land in a nontaxable county in Wisconsin, the dealer does not

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<sup>6</sup> Purchase price may be reduced as explained in Part VI.C.

owe county or stadium sales or use tax on its purchase of the home.

Dealer Receives or Stores Home in Nontaxable County and Uses Home in Real Property Construction in Taxable County

If a dealer (1) receives and stores a modular home in a nontaxable county (a county where neither county nor stadium taxes apply), and (2) permanently affixes the home to land in a taxable county in Wisconsin (and/or in a county where the 0.1% baseball stadium sales and use tax or the 0.5% football stadium sales and use tax applies), the dealer owes the 0.5% county sales or use tax (and/or the 0.1% or 0.5% stadium sales or use tax) on its purchase price<sup>7</sup> of the modular home.

**Example:** Dealer buys a modular home in Sheboygan County (nontaxable county), and does not pay sales tax to the vendor of the home. Dealer's business is located in Sheboygan County.

Dealer permanently affixes the home on land in Milwaukee County (Milwaukee County has adopted both the 0.5% county tax and 0.1% stadium tax).

Dealer owes 5.6% (5% state, 0.5% Milwaukee County, and 0.1 stadium tax) tax on 65% of its purchase price<sup>7</sup> of the home.

Dealer Receives Home at Job Site in Taxable County

If the manufacturer delivers a modular home directly to the job site in a taxable county (and/or in a county where the 0.1% or 0.5% stadium tax applies), where the dealer receives possession of the home and permanently affixes the home to the land, the dealer owes county and/or stadium sales or use tax on its purchase of the home.

Dealer Receives Home at Job Site in Nontaxable County

If the manufacturer delivers a modular home directly to the job site in a nontaxable county (a county

where neither the 0.5% county tax nor the 0.1% or 0.5% stadium tax applies), where the dealer receives possession of the home and permanently affixes the home to the land, the dealer does not owe county or stadium sales or use taxes on its purchase of the home.

Dealer Receives and Stores Home in Wisconsin (Taxable or Nontaxable County) and Uses Home in Real Property Construction Outside Wisconsin

If a dealer (1) receives and stores a modular home in Wisconsin, and (2) permanently affixes the home to land outside Wisconsin, the dealer does not owe Wisconsin county or stadium sales or use taxes on its purchase of the home.

Dealer Receives Home Outside Wisconsin and Uses Home in Real Property Construction in Wisconsin Nontaxable County

If a dealer buys a modular home outside Wisconsin and permanently affixes the home to land in a nontaxable county in Wisconsin, the dealer owes no county or stadium sales or use tax on its purchase of the home.

Dealer Receives Home Outside Wisconsin and Uses Home in Real Property Construction in Wisconsin Taxable County

If a dealer buys a modular home outside Wisconsin and permanently affixes the home to land in a taxable county in Wisconsin, the dealer owes the 0.5% county use tax (and/or the 0.1% or 0.5% stadium use tax) on its purchase price<sup>7</sup> of the modular home. A credit is allowed, against the county and/or stadium use tax, for local taxes properly paid in the other state.

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<sup>7</sup> Purchase price may be reduced as explained in Part VI.C.

## VII. TAX RATE CHART

The following chart lists the total sales and use tax rate for each county. The effective date of the county or stadium tax is shown below the tax rate for those counties in which the county or stadium tax applies.

COUNTY	COUNTY CODE	STATE TAX RATE	COUNTY TAX RATE & EFFECTIVE DATE	STADIUM TAX RATE & EFFECTIVE DATE	TOTAL
Adams	1	5%	0.50% 1/1/94		5.50%
Ashland	2	5%	0.50% 4/1/88		5.50%
Barron	3	5%	0.50% 4/1/86		5.50%
Bayfield	4	5%	0.50% 4/1/91		5.50%
Brown	5	5%		0.50% 11/1/00	5.50%
Buffalo	6	5%	0.50% 4/1/87		5.50%
Burnett	7	5%	0.50% 4/1/89		5.50%
Calumet	8	5%			5%
Chippewa	9	5%	0.50% 4/1/91		5.50%
Clark	10	5%	0.50% 1/1/09		5.50%
Columbia	11	5%	0.50% 4/1/89		5.50%
Crawford	12	5%	0.50% 4/1/91		5.50%
Dane	13	5%	0.50% 4/1/91		5.50%
Dodge	14	5%	0.50% 4/1/94		5.50%
Door	15	5%	0.50% 4/1/88		5.50%
Douglas	16	5%	0.50% 4/1/91		5.50%
Dunn	17	5%	0.50% 4/1/86		5.50%
Eau Claire	18	5%	0.50% 1/1/99		5.50%
Florence	19	5%	0.50% 7/1/06		5.50%
Fond du Lac	20	5%	0.50% 4/1/10		5.50%
Forest	21	5%	0.50% 4/1/95		5.50%
Grant	22	5%	0.50% 4/1/02		5.50%
Green	23	5%	0.50% 1/1/03		5.50%
Green Lake	24	5%	0.50% 7/1/99		5.50%
Iowa	25	5%	0.50% 4/1/87		5.50%
Iron	26	5%	0.50% 4/1/91		5.50%
Jackson	27	5%	0.50% 4/1/87		5.50%
Jefferson	28	5%	0.50% 4/1/91		5.50%
Juneau	29	5%	0.50% 4/1/92		5.50%
Kenosha	30	5%	0.50% 4/1/91		5.50%
Kewanee	31	5%			5%
La Crosse	32	5%	0.50% 4/1/90		5.50%
Lafayette	33	5%	0.50% 4/1/01		5.50%
Langlade	34	5%	0.50% 4/1/88		5.50%
Lincoln	35	5%	0.50% 4/1/87		5.50%
Manitowoc	36	5%			5%
Marathon	37	5%	0.50% 4/1/87		5.50%
Marinette	38	5%	0.50% 10/1/01		5.50%
Marquette	39	5%	0.50% 4/1/89		5.50%

COUNTY	COUNTY CODE	STATE TAX RATE	COUNTY TAX RATE & EFFECTIVE DATE		STADIUM TAX RATE & EFFECTIVE DATE		TOTAL
Menominee	72	5%					5%
Milwaukee	40	5%	0.50%	4/1/91	0.10%	1/1/96	5.60%
Monroe	41	5%	0.50%	4/1/90			5.50%
Oconto	42	5%	0.50%	7/1/94			5.50%
Oneida	43	5%	0.50%	4/1/87			5.50%
Outagamie	44	5%					5%
Ozaukee	45	5%	0.50%	4/1/91	0.10%	1/1/96	5.60%
Pepin	46	5%	0.50%	4/1/91			5.50%
Pierce	47	5%	0.50%	4/1/88			5.50%
Polk	48	5%	0.50%	4/1/88			5.50%
Portage	49	5%	0.50%	4/1/89			5.50%
Price	50	5%	0.50%	1/1/93			5.50%
Racine	51	5%			0.10%	1/1/96	5.10%
Richland	52	5%	0.50%	4/1/89			5.50%
Rock	53	5%	0.50%	4/1/07			5.50%
Rusk	54	5%	0.50%	4/1/87			5.50%
St. Croix	55	5%	0.50%	4/1/87			5.50%
Sauk	56	5%	0.50%	4/1/92			5.50%
Sawyer	57	5%	0.50%	4/1/87			5.50%
Shawano	58	5%	0.50%	4/1/90			5.50%
Sheboygan	59	5%					5%
Taylor	60	5%	0.50%	7/1/99			5.50%
Trempealeau	61	5%	0.50%	10/1/95			5.50%
Vernon	62	5%	0.50%	1/1/97			5.50%
Vilas	63	5%	0.50%	4/1/88			5.50%
Walworth	64	5%	0.50%	4/1/87			5.50%
Washburn	65	5%	0.50%	4/1/91			5.50%
Washington	66	5%	0.50%	1/1/99	0.10%	1/1/96	5.60%
Waukesha	67	5%			0.10%	1/1/96	5.10%
Waupaca	68	5%	0.50%	4/1/89			5.50%
Waushara	69	5%	0.50%	4/1/90			5.50%
Winnebago	70	5%					5%
Wood	71	5%	0.50%	1/1/04			5.50%

**VIII. QUESTIONS**

**A. Department of Revenue Web site:**  
[www.revenue.wi.gov](http://www.revenue.wi.gov)

**B. General Sales and Use Tax Information**

Wisconsin Department of Revenue  
 Mail Stop 5-77  
 P.O. Box 8949  
 Madison, WI 53708-8949  
 608-266-2776 (telephone)  
 608-267-1030 (fax)  
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