



Hunting Preserves and Gun Clubs

How Do Wisconsin Sales and Use Taxes Affect You?

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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 July 1, 2018. Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this publication. Guidance issued prior to July 1, 2018 is superseded by this publication, pursuant to sec. 73.16(2)(a), Wis. Stats.

The examples and lists of taxable and nontaxable sales and purchases are not all-inclusive. They merely set forth common examples.

1. INTRODUCTION

This publication explains the Wisconsin sales and use tax treatment of sales and purchases by hunting preserves and gun clubs.

The information in this publication relates to the state's 5% sales and use tax. Sales and purchases by hunting preserves and gun clubs that are subject to the 5% state sales or use tax may also be subject to a: (a) 0.5% county sales or use tax and/or (b) 0.1% baseball stadium sales or use tax. Additional information about these taxes is contained in [Publication 201](#), *Wisconsin Sales and Use Tax Information*, on the department's website at revenue.wi.gov.

2. NATURE OF SALES AND USE TAX**A. Who Is Subject to Sales Tax?**

Persons making retail sales of taxable products or services in Wisconsin are required to remit Wisconsin sales tax on these sales, unless an exemption applies. A seller making taxable sales may collect the tax from the consumer or user (i.e., the purchaser).

B. What Is Taxable?

Sales, licenses, leases, and rentals of tangible personal property, certain coins and stamps, certain leased property affixed to realty, certain digital goods, and certain services are taxable.

Note: Certain sales by a hunting preserve or gun club are exempt from tax. See Part 4.B. for examples.

For further information about these taxable products and services, see [Publication 201](#), *Wisconsin Sales and Use Tax Information*.

C. Seller's Permit

A seller's permit shows that a person is registered with the Department of Revenue to make taxable sales. A retailer making sales of taxable products or services at retail in Wisconsin must register with the department prior to making taxable sales.

A hunting preserve or gun club may apply for a seller's permit by using the Department of Revenue's online [Business Tax Registration System](#). For additional information about how to obtain a seller's permit, see Part 3 of [Publication 201](#), *Wisconsin Sales and Use Tax Information*.

Information about filing sales and use tax returns is also provided in Part 8 of [Publication 201](#).

Note: A hunting preserve or gun club does not need a seller's permit if it does not make any sales of taxable products or services. See Part 4.A. for information about when a hunting preserve's or gun club's sales and services are taxable.

D. What Is Use Tax?

Use tax is imposed upon the storage, use, or other consumption in Wisconsin of taxable products and services for which sales tax was not paid (e.g., seller is an out-of-state company), unless an exemption applies. Use tax is also imposed upon a purchaser when taxable products are purchased without tax for an exempt purpose and used in Wisconsin by the purchaser in a taxable manner. Therefore, a hunting preserve or gun club may be subject to use tax on its taxable purchases if the seller did not charge Wisconsin sales tax.

The use tax rate is the same as the sales tax rate and is based on the purchase price of the product. Part 6.A. provides examples of taxable purchases by hunting preserves and gun clubs.

How does a hunting preserve or gun club pay use tax?

If the hunting preserve or gun club is registered to collect Wisconsin sales or use taxes (i.e., holds a seller's permit), it should report and remit its use tax due using its Wisconsin sales and use tax return.

If the hunting preserve or gun club does not hold a seller's permit and:

- The hunting preserve or gun club regularly makes taxable purchases, it should apply for a Consumer's Use Tax Certificate by using the Department of Revenue's online [Business Tax Registration System](#) and report use tax on its Wisconsin sales and use tax return, or
- The hunting preserve or gun club does not make taxable purchases on a regular basis, it should report use tax quarterly on [Form UT-5, Consumer Use Tax Return](#).

For additional information, see [Fact Sheet 2104, Wisconsin Use Tax](#), on the Department of Revenue's website.

3. DEFINITIONS

"Farm-raised deer" means a cervid that is kept in captivity or a cervid that is present in the wild and that has an ear tag or other mark identifying it as being raised on a farm.

"Farm-raised fish" means any fish egg that is present on a fish farm or any fish that is reared on a fish farm.

"Fish farm" means a facility at which a person hatches fish eggs or rears fish for the purpose of introduction into the waters of the state, human or animal consumption, permitting fishing, use as bait or fertilizer or any other purpose specified by the Department of Natural Resources by rule or for sale to another person to rear for one of those purposes.

"Gun club" includes a trapshooting club, skeet shooting club, sporting-clay club, rifle and pistol club, sportsmen's club, hunting club, rod and gun club, hunting and fishing club, and conservation club. "Gun club" does not include a wild animal farm or bird hunting preserve licensed under Chapter 169, Wis. Stats.

"Safety classes" means all classes approved by the Department of Natural Resources related to hunting, including hunting with a bow, and related to firearms, all-terrain vehicles, utility terrain vehicles, off-highway motorcycles, boats, and snowmobiles.



4. SALES BY HUNTING PRESERVES AND GUN CLUBS

A. Taxable Sales

Taxable sales include the following (this list is not all-inclusive):

(1) Hunting and Shooting Fees

A hunting preserve's or gun club's sales from the following are taxable, if the payment entitles persons to hunt or shoot:

- Annual passes
- Dues
- Membership fees, range fees, or other fees, regardless of whether the fees are based on the animals released or harvested

Exception: The sale of admissions by a gun club, including the sale of a gun club membership, is not taxable if the gun club is a nonprofit organization and if the gun club provides "safety classes" to at least 25 individuals in the calendar year.

Example 1. Gun Club charges \$14 for shooting 50 rounds of sporting clays. Gun Club's \$14 charge is taxable.

Example 2. Hunting Preserve sells a 20-bird membership package for \$300. The \$300 fee entitles the customer to hunt in the preserve and have 20 birds released for hunting. If the customer harvests less than 20 birds, there is no reduction in the charge. If the customer harvests more than 20 birds, Hunting Preserve charges the customer an additional \$18 for each bird harvested in excess of 20. Hunting Preserve's charges are taxable, including both the \$300 membership fee and the \$18 per bird fee in excess of 20.

Example 3. Rod and Gun Club sells annual memberships for \$100 each. Rod and Gun Club is a nonprofit organization. Rod and Gun Club provides hunter safety courses approved by the Department of Natural Resources to 40 students each calendar year. Rod and Gun Club's sales of the membership fees are not taxable.

(2) Sales and Rentals of Tangible Personal Property

Separate and optional charges for the sale and rental of tangible personal property are taxable, unless an exemption applies. Examples include (this list is not all-inclusive):

- Ammunition
- Antlers
- Arrows
- Birds sold for dog training purposes
- Boots
- Bows
- Clothing
- Eye and ear protection
- Game calls
- Guns
- Targets for archery range and shooting range
- Vehicles (e.g., ATV's, boats, snowmobiles)

(3) Food and Beverages

Sales of prepared foods, candy, soft drinks, alcoholic beverages, and dietary supplements are taxable. Examples include (this list is not all-inclusive):

- Beer
- Candy
- Dried fruit with sweeteners
- Heated food and beverages
- Juices that contain sweeteners and 50% or less fruit or vegetable juice by volume
- Meals
- Nuts that are candy such as honey roasted cashews
- Sandwiches that are prepared foods
- Soft drinks
- Water, sweetened

For more information concerning sales of food and beverages, see [Publication 236](#), *Restaurants and Bars*.

(4) Rental of Facilities for Amusement, Recreational, Athletic, or Entertainment Purposes

Rentals of hunting preserve or gun club facilities are taxable when the rental fee provides access to or the use of the facility for an amusement, athletic, entertainment, or recreational purpose. Examples of taxable rentals include (this list is not all-inclusive):

- Banquet hall for wedding reception
- Parties (e.g., holiday, graduation, birthday, anniversary)
- Picnic
- Tournament (e.g., cribbage, pool, darts, shooting)
- Concert/Dance

Tangible personal property, such as chairs, tables, and stoves, may be rented with the hunting preserve or gun club facility. The tax treatment of the property rental is as follows:

Property included in facility rental fee. If the hunting preserve or gun club does not charge an additional amount for the property and does not give a reduction in its facility rental fee if the customer does not use the property, the charge for the property is a part of the facility rental fee.

Example: Gun Club rents facility to members, non-members, community organizations, and businesses. Gun Club charges a \$400 rental fee which includes tables, chairs, and use of the kitchen regardless of whether the person renting the facility requires those items or not. The tables, chairs, and use of the kitchen are part of the facility rental fee.

Gun Club rents facility to Contractor Group for its annual seminar. The \$400 facility rental fee is not taxable, because the use of the facility to hold a seminar is not an amusement, athletic, entertainment, or recreational purpose.

Property rental is optional. If the charge for the tangible personal property is optional to the customer (a separate and optional charge is made for the rental of the tangible personal property, or the customer may rent the hunting preserve or gun club facility without the tangible personal property for a lower amount), the rental of the tangible personal property is a separate sale from the rental of the facility. The charge for the rental of the tangible personal property is taxable, unless an exemption applies (e.g., the customer holds a Certificate of Exempt Status (CES) number).

Example: Hunting Preserve rents pavilion for \$150, which includes tables and chairs, to a member who uses it for a wedding ceremony (reception to be held at a different location). The member has the option to rent the pavilion without tables and chairs for a reduced price of \$100. The member uses the tables and chairs for the ceremony.

A wedding ceremony, by itself, is not an amusement, athletic, entertainment, or recreational purpose; therefore, the \$100 pavilion rental fee is not taxable. The rental of the tables and chairs is a separate sale from the rental of the facility and the \$50 charge is taxable.

Note: If the pavilion is rented for a wedding reception (with or without the ceremony), Hunting Preserve's entire \$150 charge for the pavilion rental, including the tables and chairs, is taxable.

Cleaning fees. If a cleaning fee is mandatory to rent the hunting preserve or gun club facility (the customer will be charged the cleaning fee even if the customer cleans the facility or hires another party to clean the facility), the cleaning fee is a part of the facility rental fee.

Example: Gun Club charges a fee of \$150 to rent its facility and a mandatory nonrefundable \$50 cleaning fee. Gun Club rents its facility to an individual for a wedding reception. The \$150 facility rental fee and the \$50 cleaning fee are both taxable.

For additional information regarding facility rentals, see [Fact Sheet 2107](#), *Rentals of Multipurpose Facilities*.

(5) Other Taxable Sales

Examples of other taxable sales include the following (this list is not all-inclusive):

- Boarding dogs*
- Pet grooming (e.g., washing, brushing, clipping hair or nails)
- Taxidermy services (e.g., mounting and tanning)
- Lodging. For additional information regarding lodging, see Publication 219, *Hotels, Motels, and Other Lodging Providers*.
- Parking services

*The service of boarding pets is taxable. The hunting preserve or gun club providing the service may purchase without tax, for resale, the food that the hunting preserve or gun club gives to the pet when providing a boarding service. The hunting preserve or gun club's purchase of tools and equipment used in providing the boarding service are taxable (e.g., portable kennels, leashes, toys).

B. Nontaxable Sales

Examples of nontaxable sales include the following (this list is not all-inclusive):

- Processing animals for human consumption
- Dog training
- Guide service provided for a separate charge, if the customer has the option of hunting without the guide service*

- Safety training
- Shooting lessons

*Fishing and hunting guide services are taxable when the guide provides equipment (e.g., boat, clothing, gear) or access to land or a waterway that the customer would not otherwise have access to. Guide services that consist solely of providing directions and instructions are not taxable.

The guide must pay tax on his or her purchase of equipment used in providing the guide services. If the guide pays another party for admission to hunting land and the guide's only use of the land is to provide guide services for a fee, the guide may provide the owner of the hunting land with a fully completed exemption certificate ([Form S-211](#)), claiming resale. If the guide also uses the land for his or her own hunting, the exemption does not apply.

Example 1 – Guide Services Only Provided

Hunting Guide is hired by Customer for \$200 to share his expertise in hunting on public hunting land. Hunting Guide does not provide Customer with any equipment. There is no fee to access the public hunting land. Hunting Guide shows Customer good hunting locations and gives Customer hunting tips.

Hunting Guide's \$200 charge for providing guides services only is not taxable.

Example 2 – Guide Services - Equipment Provided By Guide, Land Owned By Guide

Hunting Guide is hired by Customer for \$200 to share his expertise in hunting and allow Customer to hunt on Hunting Guide's land. Hunting Guide provides equipment, and Customer would not otherwise have access to this hunting land.

Hunting Guide's \$200 charge is taxable.

Example 3 – Guide Services - Equipment Provided By Guide, Guide Purchases Access to Land

Hunting Guide is hired by Customer for \$200 to share his expertise in hunting and allow Customer to hunt on specific land. Hunting Guide pays land owner \$50 for the right to use the hunting land during this time. Hunting Guide provides equipment, and Customer would not otherwise have access to this hunting land.

Hunting Guide's \$200 charge is taxable. Hunting Guide may purchase access to the land without tax for resale by giving the land owner a fully completed exemption certificate claiming resale.

Example 4 – Fishing Guide Services – Boat and Equipment Provided By Guide

Fishing Guide is hired for \$500 to take Customer and his family on Lake Michigan to catch salmon using one of Fishing Guide's boats. Fishing Guide will provide all the bait and tackle that is needed.

Fishing Guide's \$500 charge is taxable.

Example 5 – Guide Services and Lodging Package

Hunting Guide offers a package for \$1,000 that includes hunting guide services for four hunters, lodging for four hunters, transportation to and from the lodge to the hunting land, and access to the hunting land for each of the four hunters. The hunters will use their own equipment to hunt.

Hunting Guide's \$1,000 charge is taxable. **Note:** If Hunting Guide purchased lodging services, Hunting Guide may purchase the lodging without tax for resale by giving the lodging provider a fully completed exemption certificate ([Form S-211](#)), claiming resale.

5. OCCASIONAL SALES

Sales of taxable products and services may be exempt from Wisconsin sales and use tax as occasional sales if certain conditions are met. If a hunting preserve and gun club's sales qualify for the occasional sale exemption, the hunting preserve and gun club is not required to remit Wisconsin sales tax on such sales.

A hunting preserve and gun club is required to pay Wisconsin sales or use tax on its purchases of taxable products and services which it resells as exempt occasional sales, unless an exemption applies (e.g., the hunting preserve and gun club is a nonprofit organization that holds a Wisconsin Certificate of Exempt Status number).

Note: Different standards apply for occasional sales made by nonprofit organizations. If the hunting preserve and gun club is a nonprofit organization, see [Publication 206, Sales Tax Exemption for Nonprofit Organizations](#), for information about the applicable occasional sale exemption.

A hunting preserve and gun club qualifies for the occasional sale exemption if:

- It does not hold and is not required to hold a Wisconsin seller's permit, and
- It meets either Condition 1 or Condition 2 below.

Condition 1 - Its "taxable sales" of products and services are less than \$2,000 during the calendar year. "Taxable sales" means total taxable receipts from sales of taxable products and services, after subtracting allowable deductions.

Note: In 2018, the "taxable sales" threshold in Condition 1 increased from \$1,000 to \$2,000 for a calendar year.

Example: Gun Club does not hold a Wisconsin seller's permit. Gun Club sells ammunition and targets during the year totaling \$2,200 in sales. Fully completed exemption certificates were provided to Gun Club for \$300 of these sales. Gun Club did not sell any other taxable products or services during the year.

Gun Club's sales of the ammunition and targets qualify for the occasional sale exemption because Gun Club's "taxable sales" are less than \$2,000 (i.e., \$2,200 - \$300 = \$1,900). **Note:** Since Gun Club's sales of the ammunition and targets qualify for the occasional sale exemption, Gun Club is not required to charge sales tax to the purchaser. However, Gun Club is required to pay Wisconsin sales or use tax on its purchase of the ammunition and targets.

Condition 2 - Its "taxable sales" of taxable products and services are \$2,000 or more during the calendar year, but (a) its sales of such property and services are isolated and sporadic, and (b) the facts and circumstances, including the sales price and gross profit, support the inference that the hunting preserve and gun club is not pursuing a business or part-time business as a vendor of taxable products or services.

Note: In 2018, the "taxable sales" threshold in Condition 2 increased from \$1,000 to \$2,000 for a calendar year.

Example: Hunting Preserve does not hold a seller's permit. Hunting Preserve sells a used ATV for \$2,500. Hunting Preserve makes no other sales of taxable products or services during the calendar year.

Although Hunting Preserve's sales of taxable products and services are more than \$2,000, its sale of the used ATV is exempt from Wisconsin sales and use tax because (a) the sale occurs on an isolated and sporadic basis (e.g., only one taxable sale in the year), and (b) the facts and circumstances support the inference that

Hunting Preserve is not pursuing a business or part-time business as a vendor of taxable products or services (i.e., Hunting Preserve makes no other sales of taxable products or services).

Note: If a hunting preserve or gun club has a question as to whether its sales qualify for the occasional sale exemption, it should write to the Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8949, Madison, WI 53708-8949 or email the department at DORSalesandUse@wisconsin.gov.

Additional information about the occasional sales exemption is provided in the Common Questions for [Occasional Sales](#).

6. PURCHASES

A. Taxable Purchases

Note: Some of the items listed below may qualify for farming exemptions if the items are used exclusively in the business of farming. Persons who are engaged in the business of raising deer and pheasants and other game birds *for sale* are considered to be farmers for purposes of the farming exemptions. A person who raises deer and pheasants for use on that person's hunting preserve is not in the business of farming. The farming exemptions also do not apply to purchases of items that are used both in farming and in a hunting or shooting preserve.

Example: Company operates both a pheasant farm and a hunting preserve. Company buys chicks and raises them on its farm. When the birds are mature, they are released for hunting. The fees charged to hunters by Company are based on the number of birds released for hunting. Company's purchases of chicks, as well as equipment, feed, and other supplies that Company uses in raising the birds, are taxable.

Additional information regarding the farming exemptions, including information on purchases with respect to the raising of animals, is provided in [Publication 221](#), *Farm Suppliers and Farmers*.

(1) Tangible Personal Property

Purchases of tangible personal property by hunting preserves and gun clubs are taxable, unless an exemption applies. **Taxable** purchases by hunting preserves and gun clubs include (this list is not all-inclusive):

- Animal bedding
- Animals (See Exemptions in Part 6.C.)
- Building materials, including fencing, not installed by the seller
- Cages
- Clay targets (See Exemptions in Part 6.C.)
- Electricity
- Feed
- Hunting blinds
- Medicine
- Motor vehicles
- Natural gas and other fuel

- Seeds for planting, plants, and trees
- Tools
- Tractors and other equipment used in raising and maintaining animals used for hunting, such as all-terrain vehicles, feeders, mowers, and waterers

(2) Certain Food and Beverage Items Provided with Lodging

A hunting preserve's or gun club's purchases of certain food and beverage items (e.g., candy, mints, soft drinks) that are given to customers who receive lodging are taxable.

(3) Office Equipment and Supplies

Purchases by hunting preserves and gun clubs of office equipment and supplies are taxable. Examples include (this list is not all-inclusive):

- Advertising brochures and literature, except:
 - advertising and promotional direct mail,
 - certain catalogs and their mailing envelopes, and
 - certain printed advertising materials transported outside Wisconsin by the printer or the hunting preserve and gun club (See Part 6.B. of [Publication 235](#), *Advertising Companies*, for exemptions for printed materials)
- Cleaning supplies
- Communication equipment such as intercoms and telephones
- Computers and computer supplies
- Copy machines and supplies
- Digital music downloads
- Office furniture
- Paper, pens, and pencils
- Prewritten computer software (e.g., accounting and billing software)
- Televisions

(4) Taxable Services

Following are examples of services purchased by hunting preserves and gun clubs that are taxable (this list is not all-inclusive):

- Inspecting, repairing, and maintaining tangible personal property (e.g., motor vehicles, mowers, trap machines)
- Cable and satellite television services
- Inspecting, repairing, and maintaining tangible personal property (e.g., computers, equipment, furnaces, televisions, water softeners, water heaters) – See [Publication 207](#), *Sales and Use Tax Information for Contractors*, for additional information
- Internet access services

- Landscaping services (see [Publication 210](#), *Sales and Use Tax Treatment of Landscaping Services*, for additional information)
- Parking services
- Telephone services

B. Nontaxable Purchases

The following purchases by hunting preserves and shooting clubs are **not** taxable.

(1) Tangible Personal Property Resold

Purchases of tangible personal property that will be resold to customers are not taxable. Examples include ammunition, catered meals, clothing, food and beverages, and guns.

Exception: If the tangible personal property is transferred incidentally as part of the access to a recreational facility (e.g., hunting preserve), or transferred incidentally with lodging, the hunting preserve or gun club may not purchase those items without tax for resale.

Example 1: A hunting preserve that charges dues, fees, or other consideration for hunting game birds may not purchase the game birds without tax, for resale, or as exempt food.

Example 2: Gun Club buys catered meals that it provides at a banquet for members of a sporting clays league. If the meals are provided incidentally as part of access to the shooting range (i.e., the league members do not have the option of paying reduced league fees to Gun Club if they do not attend the banquet), Gun Club may not purchase the catered meals without tax for resale.

(2) Real Property Improvements and Repairs to Real Property

Purchases of real property and improvements to real property are not taxable. Services to real property are also not taxable. Examples of real property if purchased installed include (this list is not all-inclusive):

- Buildings
- Doors and windows
- Land
- Parking lot lighting (**Note:** The repair or other service to parking lot lighting in a business is taxable – see below)
- Parking lots

Note: If the hunting preserve or gun club purchases materials to make real property improvements, the hunting preserve or gun club's purchase of the materials is taxable. See [Publication 207](#), *Sales and Use Tax Information for Contractors*, for additional information.

Certain property may be a real property improvement when purchased installed, but treated as personal property for purposes of repair or other services. The purchase of services to these items is taxable. Examples of property that is deemed to be personal property for purposes of repair or other service are (this list is not all-inclusive):

- Furnaces, air conditioners, and dehumidifiers
- Awnings

- Lamps and chandeliers
- Burglar and fire alarms fixtures
- Parking lot lighting in a business (e.g., hunting preserve or gun club parking lot)
- Communications equipment, such as speakers and intercom systems

C. Exemptions

The following exemptions may be available to hunting preserves and gun clubs for the sale of and the storage, use, or other consumption of:

(1) Clay Pigeons and Live Game Birds

An exemption applies to clay pigeons and live game birds sold to hunting preserves and gun clubs if any of the following applies:

- The shooting facility is required to pay the tax on its receipts from charges for shooting at the facility,
- The shooting facility is a nonprofit organization that charges for shooting at the facility, but is not required to pay tax on its receipts from such charges because the gun club provides "safety classes" to at least 25 individuals in the calendar year, or
- The shooting facility's sales qualify for the occasional sale exemption. See Part 5.

(2) Farm-Raised Deer

Effective January 1, 2016, sales of "farm-raised deer" sold to a person operating a hunting preserve or game farm in Wisconsin are exempt from Wisconsin sales and use taxes.

Prior to January 1, 2016, sales of farm-raised deer to a hunting or shooting preserve are taxable unless purchased for resale or used exclusively in the business of farming.

Note: Farm-raised deer that are transferred to a hunter as part of the sale of an admission to hunt are not purchased for resale or used exclusively in the business of farming.

(3) Farm-Raised Fish

Effective September 23, 2017, sales of farm-raised fish sold to either of the following are exempt from sales and use taxes:

- A fish farm that is registered with the Department of Agriculture, Trade and Consumer Protection (DATCP) under sec. 95.60(3m), Wis. Stats., or
- A person who holds a valid permit under sec. 29.736, Wis. Stats., for the stocking of fish.

7. KEEPING AWARE OF NEW SALES AND USE TAX DEVELOPMENTS

Hunting preserves and gun clubs should be aware of changes in the tax laws, court cases, and other published guidance which may affect how to file returns and compute the tax. Check the [department's website](#) regularly for tax news and information.

The Department of Revenue also has several [electronic mailing lists](#) available to the public. The department will send an email to subscribers on information and news specific to the respective list they have signed up for.

8. IF YOU HAVE QUESTIONS

If you have a question about sales and use taxes, write to the department in Madison or call or visit any department office.

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