Wisconsin Department of Revenue

Premier Resort Area Tax

For Certain Sellers Making Taxable Sales in a Premier Resort Area

Publication 403 (3/26)

TABLE OF CONTENTS

Page

1. INTRODUCTION 3

2. WHO MAY IMPOSE A PREMIER RESORT AREA TAX? 3

3. WHICH SALES ARE SUBJECT TO THE TAX? 4

4. WHO IS SUBJECT TO THE PREMIER RESORT AREA TAX? 4

A. Which Sellers are Subject to the Tax? 4

B. Buyers 6

C. Where Does a Sale Take Place? 6

5. WHAT TYPES OF PRODUCTS AND SERVICES ARE TAXABLE? 9

6. TRANSITIONAL PROVISIONS 9

A. Adoption of Premier Resort Area Tax 9

B. Change in Premier Resort Area Tax Rate 10

7. REGISTRATION 11

8. COMPUTING THE TAX 11

A. Tax Is Imposed on Sales Price 11

B. Collecting the Tax from Customers 11

C. Computing the Tax 11

9. ACCOUNTING METHODS 13

10. FILING RETURNS AND PAYING THE TAX 13

A. Reporting Premier Resort Area Tax 13

B. How Often Is the Tax Reported? 13

C. Due Date for Filing 13

D. Seasonal Sellers 13

E. Obtaining an Extension of Time to File 14

F. Payment of Tax 14

11. INTEREST AND PENALTIES 14

A. Interest 14

B. Penalties 14

12. CORRECTING AN ERROR 14

13. RECORDKEEPING 15

14. YOU MAY BE AUDITED 15

15. IF YOU HAVE QUESTIONS OR NEED ASSISTANCE 15

IMPORTANT CHANGES

City of Sturgeon Bay adopts the premier resort area tax. Effective July 1, 2026, certain sellers must collect the 0.5% premier resort area tax on taxable sales made to customers in the City of Sturgeon Bay.

Town of Minocqua adopts the premier resort area tax. Effective July 1, 2026, certain sellers must collect the 0.5% premier resort area tax on taxable sales made to customers in the Town of Minocqua.

State and Local Tax Rate Lookup and **Wisconsin Rate and Boundary Database Files**. Use these tools to identify whether an address is in a premier resort area.

City of Wisconsin Dells and Village of Lake Delton use of tax proceeds expanded. Effective March 23, 2024, the city of Wisconsin Dells and village of Lake Delton may use proceeds from the tax for public safety expenses and infrastructure expenses within the premier resort area.

See Sales Tax Rate Chart for recent local sales tax rate changes.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of March 19, 2026: secs. 66.1113, 77.994, and 77.9941, Wis. Stats., and ch. Tax 11, Wis. Adm. Code.

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

1. INTRODUCTION

This publication provides information about the premier resort area tax, including who is subject to the tax, which sales are subject to the tax, and how to report the tax. The Wisconsin Department of Revenue is responsible for administering the premier resort area tax and distributing the tax to the municipalities or counties that adopt the tax.

2. WHO MAY IMPOSE A PREMIER RESORT AREA TAX?

Wisconsin law permits a municipality or county to impose a premier resort area tax if the municipality or county meets certain criteria. The premier resort area tax rate is 0.5% except for the village of Lake Delton and the City of Wisconsin Dells whose tax rate is 1.25%.

In order to impose a premier resort area tax, a municipality or county must enact an ordinance or resolution declaring itself to be a premier resort area. However, a municipality or county may not declare itself to be a premier resort area unless at least 40% of the equalized value of the taxable property within the municipality or county is used by tourism-related retailers.

Exception: A municipality or county may impose a premier resort area tax even if less than 40% of the equalized assessed value of the taxable property within the municipality or county is used by tourism-related retailers, if authorized by the Legislature in sec. 66.1113(2), Wis. Stats.

The following municipalities impose a premier resort area tax:

Municipality	Effective Date of Tax
City of Sturgeon Bay	July 1, 2026
Town of Minocqua	July 1, 2026
Village of Ephraim	January 1, 2022
Village of Sister Bay	July 1, 2018
City of Rhinelander	January 1, 2017
Village of Stockholm	October 1, 2014
City of Eagle River	October 1, 2006
City of Bayfield	January 1, 2003
City of Wisconsin Dells	July 1, 1998
Village of Lake Delton	April 1, 1998

3. WHICH SALES ARE SUBJECT TO THE TAX?

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 subject to the Wisconsin state sales tax.

Every retailer (i.e., seller) making sales subject to the 5% Wisconsin state sales and use tax must also collect and remit the applicable 0.5% or 0.9% county tax and 2% city tax for taxable sales that take place in a county that has adopted county sales tax or city that has adopted city sales tax. Sellers must also collect premier resort area tax if both conditions in Part 4.A. are met. This applies regardless of whether the seller is "engaged in business" in the county, city, or premier resort area in which the sale takes place.

For more information about taxable products and services, see Publication 201, *Wisconsin Sales and Use Tax Information*, or *What is Taxable?* common questions.

4. WHO IS SUBJECT TO THE PREMIER RESORT AREA TAX?

A. Which Sellers are Subject to the Tax?

Every seller making sales of products or services that are subject to the 5% Wisconsin state sales tax, is also subject to the premier resort area tax on such sales if both of the following conditions are met:

(1) The sale, license, lease, or rental takes place in a premier resort area, and

(2) The seller is classified in the Standard Industrial Classification (SIC) Manual, 1987 Edition, published by the U.S. Office of Management and Budget, under one of the following industry numbers (SIC codes):

5311 – Department stores.

5331 – Variety stores.

5399 – Miscellaneous general merchandise stores.

5441 – Candy, nut, and confectionary stores.

5451 – Dairy product stores.

5461 – Retail bakeries.

5499 – Miscellaneous food stores.

5541 – Gasoline service stations.

5611 – Men’s and boys’ clothing and accessory stores.

5621 – Women's clothing stores.
5632 – Women's accessory and specialty stores.
5641 – Children's and infants' wear stores.
5651 – Family clothing stores.
5661 – Shoe stores.
5699 – Miscellaneous apparel and accessory stores.
5812 – Eating places.
5813 – Drinking places.
5912 – Drug stores and proprietary stores.
5921 – Liquor stores.
5941 – Sporting goods stores and bicycle shops.
5942 – Bookstores.
5943 – Stationery stores.
5944 – Jewelry stores.
5945 – Hobby, toy, and game shops.
5946 – Camera and photographic supply stores.
5947 – Gift, novelty, and souvenir shops.
5948 – Luggage and leather goods stores.
5949 – Sewing, needlework, and piece goods stores.
5992 – Florists.
5993 – Tobacco stores and stands.
5994 – News dealers and newsstands.
5999 – Miscellaneous retail stores.
7011 – Hotels and motels.
7032 – Sporting and recreational camps.
7033 – Recreational vehicle parks and campsites.
7922 – Theatrical producers (except motion picture) and miscellaneous theatrical services.
7929 – Bands, orchestras, actors, and other entertainers and entertainment groups.
7948 – Racing, including track operation.
7991 – Physical fitness facilities.
7992 – Public golf courses.
7993 – Coin-operated amusement devices.
7996 – Amusement parks.
7997 – Membership sports and recreation clubs.
7999 – Amusement and recreational services, not elsewhere classified.

Note 1: Any seller that would have been classified in one of the industry numbers above, except for the fact that it is a retail outlet for a manufacturer or wholesaler, will be considered to be classified in one of the industry numbers above for purposes of the premier resort area tax.

Note 2: A description of each of the above industry classifications is available on the Department of Revenue's *Premier Resort Area Tax* common questions. If there is a dispute as to the proper classification of a seller's business, the Department of Revenue's decision on the proper classification is final.

Note 3: A marketplace provider must collect premier resort area taxes on taxable sales the marketplace provider facilitates on behalf of a marketplace seller that is classified under one of the SIC codes listed in this publication. A marketplace provider is a person who facilitates a retail sale on behalf of a seller by listing or advertising the seller's products and services, and who processes the purchaser's payment.

B. Buyers

The premier resort area tax is imposed on the seller, not the buyer. However, the seller may pass the tax on to the buyer.

The buyer does not become liable to the Department of Revenue for the premier resort area tax if the seller fails to charge the tax to the buyer.

Example: A jewelry store located outside Wisconsin, classified under SIC code 5944, sells jewelry to an individual and ships the jewelry to the individual's home in the City of Eagle River. The store does not collect the premier resort area tax on the sale. The individual is not liable for the City of Eagle River premier resort area tax.

C. Where Does a Sale Take Place?

The *General Sourcing Rules* uses a hierarchy to determine the location of a sale with the following exceptions:

- Leases, licenses, and rentals – Please refer to (2) – (4) below.
- Direct mail – Please refer to sec. Tax 11.945(3), Wis. Adm. Code.
- Telecommunications services – Please refer to sec. Tax 11.66(3), Wis. Adm. Code.
- Retail florists – Please refer to sec. Tax 11.945(5), Wis. Adm. Code.

(1) General Sourcing Rules

Generally, a sale is sourced to the location where the purchaser receives the product or service.

> Receive means:
>
> - Taking possession of the tangible personal property,
> - Making first use of services, or
> - Taking possession or making first use of digital goods, whichever comes first.
>
> Receive does not include a shipping company taking possession of the property on a purchaser's behalf.

Under the general sourcing rules, a sale is sourced as follows:

(a) *Seller's Location.* If the purchaser receives the product at the seller's business location, the sale is sourced to that business location. (Exception for *county and city* tax: Sales of motor vehicles, boats, recreational vehicles as defined in sec. 340.01(48r), Wis. Stats., and aircraft are sourced to the county and city where the item will be customarily kept. See the Sales Tax Rate Chart to determine which counties and cities impose a local sales and use tax.)

Example 1 - General: A person buys a bicycle for $200 from a bicycle shop in the Village of Lake Delton premier resort area. The bicycle shop is classified under SIC code 5941. The buyer takes possession of the bicycle at the seller's business location in the Village of Lake Delton and then takes the bicycle home to Oshkosh. The sale is sourced to the Village of Lake Delton (the place where the buyer took possession of the bicycle). The sale is subject to the 1.25% Village of Lake Delton premier resort area tax since the bicycle shop is classified under SIC code 5941. The sale is also subject to the 5% state tax and the 0.5% Sauk County tax.

Example 2 - Snowmobiles, trailers, semi-trailers, and all-terrain vehicles: A person who lives in Ashland County (not a premier resort area) purchases a snowmobile from a seller located in the City of Bayfield (a premier resort area) in Bayfield County. The seller is primarily engaged in the business of selling sporting goods and is classified under SIC code 5941. The buyer picks up the snowmobile at the seller's location in the City of Bayfield. The snowmobile is customarily kept in Ashland County.

The seller is subject to the 5% state sales tax, the 0.5% Bayfield County tax, and the 0.5% City of Bayfield premier resort area tax on this sale. The seller is subject to the Bayfield County tax because the buyer received the snowmobile in Bayfield County. The seller is also subject to the City of Bayfield premier resort area tax because the buyer received the snowmobile in the City of Bayfield and the seller is classified under SIC code 5941.

Example 3 - Motor vehicles, boats, recreational vehicles as defined in sec. 340.01(48r), Wis. Stats., and aircraft: A seller operates a hotel in the City of Wisconsin Dells and is classified under SIC code 7011. The seller sells a motor vehicle that it used in its hotel business to an individual who lives in the City of Milwaukee in Milwaukee County. The individual receives the vehicle in the City of Wisconsin Dells and will customarily keep the vehicle in the City of Milwaukee in Milwaukee County. The seller is subject to a combined tax rate of 9.15% on this sale. This is comprised of the 5% state sales tax, the 0.9% Milwaukee County use tax, 2% City of Milwaukee use tax and the 1.25% City of Wisconsin Dells premier resort area tax. The seller must collect the Milwaukee County and City of Milwaukee use taxes because the buyer will customarily keep the vehicle in the county and city of Milwaukee. The seller is subject to the 1.25% City of Wisconsin Dells premier resort area tax because the buyer received the vehicle in the City of Wisconsin Dells and the seller is classified under SIC code 7011.

(b) *Delivery Address.* If (a) does not apply, the sale is sourced to the location where the purchaser, or the purchaser's designated donee, receives the product, including the location indicated by the instructions known to the seller for delivery to the purchaser or the purchaser's designated donee.

Example: A person buys clothing from a clothing store in Madison, Wisconsin. The clothing store is classified under SIC code 5621. The store hires a shipping company to deliver the clothing to the buyer in the Village of Lake Delton. The store is subject to the 5% state sales tax, the 0.5% Sauk County tax, and the 1.25% Village of Lake Delton premier resort area tax on its sale of the clothing.

(c) *Purchaser's Billing Address.* If (a) and (b) do not apply, the sale is sourced to the purchaser's address as indicated by the seller's business records, if the records are maintained in the ordinary course of the seller's business and if using that address to establish the location of a sale is not in bad faith.

(d) *Purchaser's Other Address.* If (a), (b), and (c) do not apply, the sale is sourced to the purchaser's address as obtained during the consummation of the sale, including the address indicated on the purchaser's payment instrument, if no other address is available and if using that address is not in bad faith.

(e) *Shipped From Location.* If the location of a sale cannot be determined under (a), (b), (c), and (d), the sale is sourced to the location from which the product is shipped. **Exception:**

- If the item sold is a digital good or computer software delivered electronically and the location of the sale cannot be determined under (a), (b), (c), and (d), the sale is sourced to the location from which the digital good or computer software was first available for transmission by the seller, not including any location that merely provided the digital transfer of the computer product sold.
- If a service is sold and the location of the sale cannot be determined under (a), (b), (c), and (d), the service is sourced to the location from which the service was furnished.

(2) Sourcing Leases, Rentals, and Licenses of Tangible Personal Property, Certain Coins and Stamps, Certain Leased Property, and Certain Digital Goods.

(a) The first or only payment on the lease, rental, or license is sourced to the location where the purchaser or the purchaser's donee receives the product.

(b) Subsequent periodic payments on the lease, license, or rental are sourced to the product's primary location, as indicated by an address for the product that is provided by the lessee and that is available to the lessor in records that the lessor maintains in the ordinary course of the lessor's business, if the use of such an address does not constitute bad faith. The location as determined under this paragraph is not altered by any intermittent use of the product at different locations.

(3) Exception for the Sourcing of Leases, Rentals, and Licenses of Motor Vehicles, Trailers, Semitrailers, and Aircraft that are not "Transportation Equipment."

(a) *Only one payment required.* With regard to a lease, rental, or license of a motor vehicle, trailer, semitrailer, or aircraft, that is not "transportation equipment," and that requires only one payment, the lease, rental, or license is sourced to the location where the purchaser receives the equipment.

(b) *More than one payment required.* The lease, rental, or license of a motor vehicle, trailer, semitrailer, or aircraft, that is not "transportation equipment," is sourced to the primary location of such motor vehicle, trailer, semitrailer, or aircraft as indicated by an address for the property that is provided by the lessee and that is available to the lessor in records that the lessor maintains in the ordinary course of the lessor's business, if the use of such an address does not constitute bad faith. The location of a lease, license, or rental as determined under this paragraph is not altered by any intermittent use of the property, item, or good at different locations.

(4) Exception for the Sourcing of Leases, Rentals, and Licenses of "Transportation Equipment."

The lease, rental, or license of transportation equipment is sourced to the location determined using the general sourcing rules.

"Transportation equipment" means any of the following:

(a) Locomotives and railcars that are used to carry persons or property in interstate commerce.

(b) Trucks and truck tractors that have a gross vehicle weight rating of 10,001 pounds or greater, trailers, semitrailers, and passenger buses, if such vehicles are registered under the international registration plan under sec. 341.405, Wis. Stats., and operated under the authority of a carrier that is authorized by the federal government to carry persons or property in interstate commerce.

(c) Aircraft that are operated by air carriers that are authorized by the federal government or a foreign authority to carry persons or property in interstate or foreign commerce.

(d) Containers that are designed for use on "transportation equipment" and component parts attached to or secured on such vehicles.

5. WHAT TYPES OF PRODUCTS AND SERVICES ARE TAXABLE?

If a seller is required to collect a premier resort area tax, the same products and services that are subject to the Wisconsin state sales tax are also subject to the premier resort area tax. The premier resort area tax may not be imposed on any products or services that are not subject to the Wisconsin state sales tax.

If the products or services are exempt from the Wisconsin sales tax, they are also exempt from the premier resort area tax.

6. TRANSITIONAL PROVISIONS

A. Adoption of Premier Resort Area Tax

(1) When a Sale, Lease, Rental, or License Occurs.

(a) Sales of tangible personal, certain coins and stamps, and certain leased property affixed to realty are subject to the premier resort area tax if the sale occurs on or after the effective date of the premier resort area tax. A sale of such products takes place when the seller or the seller's agent transfers possession of the product to the buyer or the buyer's agent, regardless of when the product was ordered, billed, or paid for. A common carrier or the U.S. Postal Service is considered to be an agent of the seller for purposes of determining when the transfer of possession occurs.

(b) The sale of a taxable digital good is subject to the premier resort area tax if the sale occurs on or after the effective date of the premier resort area tax. The sale of a digital good is completed at the time when possession is transferred by the seller or the seller's agent to the purchaser or the purchaser's agent, or when the digital good is first used, whichever comes first, except that, in the case of a digital good sold by subscription, the sale of the digital good is completed at the time when the payment for the subscription is due to the seller. Subscription means an agreement with a seller that grants the consumer the right to obtain products transferred electronically from within one or more product categories having the same tax treatment, in a fixed quantity or for a fixed period of time, or both.

(c) The lease, rental, or license of taxable products and taxable services are subject to the premier resort area tax beginning with the first billing period starting on or after the effective date of the premier resort area tax regardless of whether the service is furnished or the product is leased, rented, or licensed to the customer before or after that date.

Exception: Sales, licenses, leases, or rentals of products that a seller is unconditionally obligated to furnish at a fixed price under a contract entered into before the effective date of the premier resort area tax are not subject to the premier resort area tax. However, once the contract is terminated, extended, renewed or modified on or after the effective date of the premier resort area tax, the sales price from the sale, license, lease or rental from that time forward are subject to the premier resort area tax.

Example: The City of Rhinelander enacted an ordinance declaring itself to be a premier resort area and imposed the 0.5% premier resort area tax effective as of January 1, 2017. A seller located in the City of Rhinelander and classified under SIC code 5311 entered into a contract with an individual on December 15, 2016, to unconditionally sell the individual a television at a fixed price of $527.50, which included the applicable Wisconsin state and county sales tax. The television set was not available until January 6, 2017. The individual picked up the television set at the seller's store on January 6, 2017. Since the seller entered into the contract to sell the television prior to the date that the seller was first subject to the City of Rhinelander premier resort area tax, and the contract was not terminated, extended, renewed, or modified on or after the effective date of the City of Rhinelander premier resort area tax, the seller's receipts from the sale of this television set are not subject to the City of Rhinelander premier resort area tax.

B. Change in Premier Resort Area Tax Rate

(1) For sales of taxable products, a change (whether an increase or decrease) in the rate of a premier resort area tax applies as of the effective date of the change in the rate of the tax.

- The *sale of a taxable product, other than a digital good*, takes place when the seller or the seller's agent transfers possession of the product to the buyer or the buyer's agent, regardless of when the product was ordered, billed, or paid for. A common carrier or the U.S. Postal Service is considered to be an agent of the seller for purposes of determining when the transfer of possession occurs.
- The *sale of a taxable digital good* is subject to the premier resort area tax if the sale occurs on or after the effective date of the premier resort area tax. The sale of a digital good is completed at the time when possession is transferred by the seller or the seller's agent to the purchaser or the purchaser's agent, or when the good is first used, whichever comes first.
- The *sale of a digital good sold by subscription* is completed at the time when the payment for the subscription is due to the seller. Subscription means an agreement with a seller that grants the consumer the right to obtain products transferred electronically from within one or more product categories having the same tax treatment, in a fixed quantity or for a fixed period of time, or both.

Example – Sale of Tangible Personal Property: (Note: The Village of Lake Delton premier resort area tax increased from 1.0% to 1.25% effective July 1, 2014.) On June 28, 2014, a customer places an order for a book from a bookstore located in the Village of Lake Delton that is classified under SIC code 5942. On June 30, 2014, the bookstore notifies the customer that the book arrived and is available to be picked up. On July 1, 2014, the customer goes to the bookstore and picks up the book. The sale of the book is subject to the 1.25% Village of Lake Delton premier resort area tax because the sale occurred on July 1, 2014 when possession of the book transferred to the customer.

(2) For sales of taxable services or the lease, rental, or license of a taxable product, an increase in the rate of a premier resort area tax is effective with the first billing period starting on or after the date of the rate change, regardless of whether the service is furnished or the product is leased, rented, or licensed to the customer before or after that date.

A decrease in the rate of a premier resort area tax is effective for bills rendered on or after the effective date of the rate change, regardless of whether the service is furnished or the product is leased, rented, or licensed to the customer before or after that date.

Example 1 – Sale of a Service: (Note: The City of Wisconsin Dells premier resort area tax increased from 1.0% to 1.25% effective July 1, 2014.) A customer rents space in an RV park and campground in the City of Wisconsin Dells. The RV park and campground is classified under SIC code 7033. The customer does not use the park as his primary residence. The billing period is on an annual basis from May 1 through April 30. The admission charged by the park to the customer for the period of May 1, 2014 to April 30, 2015 is subject to the 1.0% City of Wisconsin Dells premier resort area tax. The admission charged by the park to the customer for the period of May 1, 2015 to April 30, 2016 is subject to the 1.25% City of Wisconsin Dells premier resort area tax.

Example 2 – Sale of a Service: (Note: The City of Wisconsin Dells premier resort area tax increased from 1.0% to 1.25% effective July 1, 2014.) Same facts as Example (1), except the contract period is annually May 1 through April 30, and the billing period is on a calendar month basis. The bill for the period June 1 through June 30, 2014 is subject to the 1.0% City of Wisconsin Dells premier resort area tax. The bill for the period July 1 through July 31, 2014 is subject to the 1.25% City of Wisconsin Dells premier resort area tax.

7. REGISTRATION

If you are responsible for remitting the premier resort area tax, you must register with us online from the My Tax Account webpage or mail Form BTR 101, *Application for Wisconsin Business Tax Registration*.

8. COMPUTING THE TAX

A. Tax Is Imposed on Sales Price

A premier resort area tax is imposed on a seller's sales price. Sales price is the total amount the seller receives for its sales of taxable products and taxable services, whether received in money or something other than money. If the buyer is charged by the seller for the delivery of products or services, the transportation charges must also be included in the sales price subject to the premier resort area tax.

Sales price is computed in the same manner for Wisconsin sales tax and premier resort area tax purposes.

Example: A camera store located in the City of Eagle River, classified under SIC code 5946, sells a camera for $90 plus a delivery charge of $10. The customer takes possession of the camera in the City of Eagle River premier resort area. The store computes the sales tax due on the camera as follows:

Selling price of camera	$ 90.00
Delivery charge	10.00
Sales price subject to tax	$100.00
State sales tax due ($100 x 5%)	5.00
Vilas County sales tax due ($100 x 0.5%)	0.50
City of Eagle River premier resort area sales tax due ($100 x 0.5%)	0.50
Total due	$106.00

B. Collecting the Tax from Customers

The premier resort area tax imposed on a seller may be passed on to and collected from the customer. The seller is responsible for the premier resort area tax even if the tax is not collected from the customer.

C. Computing the Tax

The following bracket systems represent the straight mathematical computations and may be used by sellers in computing the amount of the Wisconsin state, county, and premier resort area taxes which may be collected from the seller's customers.

Computing 6% Tax:			
Amount of Taxable Sale			**6% Tax Collectible**
$.01	to	$.08	0¢
.09	to	.24	1 ¢
.25	to	.41	2 ¢
.42	to	.58	3 ¢
.59	to	.74	4 ¢
.75	to	.91	5 ¢

.92	to	1.08	6 ¢

On sales exceeding $1.00, the tax equals 6¢ for each full dollar of sales, plus the tax shown above for the applicable fractional part of a dollar.

Computing 6.75% Tax (applies to certain sales after June 30, 2014 in the City of Wisconsin Dells and the Village of Lake Delton):

Amount of Taxable Sale			6.75% Tax Collectible
$.01	to	$.07	0¢
.08	to	.22	1 ¢
.23	to	.37	2 ¢
.38	to	.51	3 ¢
.52	to	.66	4 ¢
.67	to	.81	5 ¢
.82	to	.96	6 ¢
.97	to	1.11	7 ¢
1.12	to	1.25	8 ¢
1.26	to	1.40	9 ¢
1.41	to	1.55	10 ¢
1.56	to	1.70	11 ¢
1.71	to	1.85	12 ¢
1.86	to	1.99	13 ¢
2.00	to	2.14	14 ¢
2.15	to	2.29	15 ¢
2.30	to	2.44	16 ¢
2.45	to	2.59	17 ¢
2.60	to	2.74	18 ¢
2.75	to	2.88	19 ¢
2.89	to	3.03	20 ¢
3.04	to	3.18	21 ¢
3.19	to	3.33	22 ¢
3.34	to	3.48	23 ¢
3.49	to	3.62	24 ¢
3.63	to	3.77	25 ¢
3.78	to	3.92	26 ¢
3.93	to	4.00	27 ¢

On sales exceeding $4.00, the tax equals 27¢ for each $4 of sales, plus the tax shown above for the applicable fractional part of $4.

Straight Mathematical Computation

A seller may determine the amount of tax due on a transaction either by multiplying the applicable premier resort area tax rate times the sales price of each taxable item individually or by multiplying the applicable premier resort area tax rate times the aggregate sales price of all taxable items sold in the transaction. The tax collectible from the customer is rounded to the nearest $.01 by using the following rounding procedures:

(a) For amounts less than $.005, the amount shall be rounded down to the next lowest penny.

Example 1: Tax computed at $.0849999 is rounded down to $.08.

Example 2: Tax computed at $3.2549 is rounded down to $3.25.

(b) For amounts equal to or greater than $.005, the amount shall be rounded up to the next highest penny.

Example 1: Tax computed at $.0850000 is rounded up to $.09.

Example 2: Tax computed at $6.455001 is rounded up to $6.46.

9. ACCOUNTING METHODS

The accrual method of accounting must be used by all sellers to determine and report their receipts, with one exception. The Department of Revenue may, if it is satisfied that an undue hardship would result from using the accrual method, permit some other method such as the cash method of accounting. Before using some other method, written approval must be obtained from the department. Written approval is not required to use the accrual method.

10. FILING RETURNS AND PAYING THE TAX

A. Reporting Premier Resort Area Tax

Report and pay your premier resort area tax using My Tax Account.

B. How Often Is the Tax Reported?

After you register, we will notify you of your filing frequency. You must file a premier resort area tax return for each reporting period even if no premier report area tax is due for that period.

C. Due Date for Filing

Sellers who file annually, quarterly, or monthly must file by the last day of the first month following the end of the reporting period.

D. Seasonal Sellers

If a seller is open for business only part of the year, the seller may be allowed to file returns on a seasonal basis. To file on a seasonal basis, submit a written request to: Premier Resort Area Taxes, Wisconsin Department of Revenue, Attn: Registration Unit, P.O. Box 8902, Madison, WI 53708-8902. Your request should include the legal business name, address, tax account number, the beginning month of operation, and closing month of operation.

E. Obtaining an Extension of Time to File

If a seller cannot file the return by the due date, the seller may request an extension of time to file before the due date through My Tax Account, on the premier resort area tax page.

The department may grant an additional month from the due date of the return to file. The department will notify the seller if the extension is granted. If the tax is not paid by the unextended due date, the tax will be subject to 1% interest per month during the extension period and 1.5% interest per month thereafter.

F. Payment of Tax

My Tax Account offers you the following payment options: direct debit, credit card, and payment voucher.

11. INTEREST AND PENALTIES

A. Interest

(1) Refunds

Refunds of the premier resort area tax bear interest at the rate of 3% per year.

(2) Amounts due

Additional premier resort area taxes due as a result of an audit by the Wisconsin Department of Revenue or as a result of filing an amended return will be subject to interest at the rate of 12% per year until such tax is paid or becomes delinquent. Premier resort area tax that is delinquent is subject to interest at the rate of 18% per year.

B. Penalties

If a seller does not file returns, does not pay the tax by the due date of the return, or files incorrect returns, the following civil penalties may be imposed (this list is not all inclusive):

(1) Failure to File or Pay by the Due Date

- Late filing fee - $20 charge for not filing a return by the due date.
- Negligence penalty - 5% of the tax due for each month (or part of a month) the return is filed after the due date because of negligence. The maximum negligence penalty for late filing is 25% of the tax due.
- Fraud penalty - 50% of the tax not paid if there was intent to defeat or evade the tax.

(2) Filing Incomplete or Incorrect Returns

- Negligence penalty - 25% of the additional taxes due if there was negligence in filing the return.
- Fraud penalty - 50% of the additional taxes due if there was intent to defeat or evade the taxes.

In addition, criminal penalties relating to the premier resort area tax may also apply.

12. CORRECTING AN ERROR

If a seller files a premier resort area tax return and determines the return was not correct, the seller must file an amended return.

Amended returns must be filed using My Tax Account. **Exception:** Those sellers not required to file returns electronically may file an amended premier resort area tax return. See the return instructions for more information.

If you are amending a return and claiming a refund, please see Publication 216, *Filing Claims for Refund of Sales or Use Tax*. The same time limitations and other conditions for Wisconsin sales and use tax apply to filing a claim for refund of premier resort area tax due.

13. RECORDKEEPING

A seller required to file premier resort area tax returns must keep adequate records of transactions to enable the seller and the Wisconsin Department of Revenue to determine the correct premier resort area tax due.

14. YOU MAY BE AUDITED

Persons subject to the premier resort area tax may be audited by the Wisconsin Department of Revenue. A person will be contacted prior to any audit so that a convenient time can be arranged to examine the records. A person is required to make available the records for the premier resort area tax as well as records for other taxes.

The requirements that apply for Wisconsin sales and use tax purposes, relating to exemption certificates or other documentation that a sale is exempt, also apply to the premier resort area tax. See Publication 201, *Wisconsin Sales and Use Tax Information*, Part 9.B., for additional information.

15. IF YOU HAVE QUESTIONS OR NEED ASSISTANCE

If you have a question about premier resort area tax, you may contact us as follows:

Website . . . revenue.wi.gov
Email . . . DORSalesandUse@wisconsin.gov
Write . . . Wisconsin Department of Revenue
P.O. Box 8949
Madison, WI 53708-8949

Telephone . . . (608) 266-2776
Fax . . . (608) 267-1030