

**CONSTRUCTION CONTRACT ENTERED INTO BEFORE
THE EFFECTIVE DATE OF COUNTY TAX**

Wisconsin Department of Revenue
PO Box 8949
Madison WI 53708-8949

Refer to the most recent tax report containing a county table for a listing of the applicable counties and effective dates.

Who May Use This Certificate: A contractor may use this certificate to purchase building materials without the county tax, if:

- (1) The contractor entered into a written contract or made a formal bid before the effective date of the county tax to construct, alter, repair or improve real estate for another person;
- (2) The written contract is for a fixed price that cannot be changed or the formal written bid cannot be altered or withdrawn; and
- (3) The building materials purchased on or after the effective date of the county tax are affixed and made a part of real estate in fulfilling such written contract or formal written bid.

| Identification of Written Contract | |
|------------------------------------|---------------------------|
| Descriptive Name of Contract | |
| County of Job Site | County Tax Effective Date |
| Date of Bid | Date Contract Signed |
| Date of Prime Contract | |

The undersigned contractor hereby claims that it meets the 3 conditions listed above and is entitled to purchase building materials without the county tax under this certificate from _____
(Seller)

Such building materials are to be affixed and made a part of real estate in the Wisconsin construction contract described above. The undersigned contractor was obligated to perform this contract on _____ pursuant to a
(Date)

written contract, which was entered into or a formal bid which was made before the effective date of county tax in _____ County. In the event any such building materials are used for any purpose other than being affixed to real estate in the above contract, the undersigned contractor understands that they are required by law to report and pay the 0.5% county tax on such building materials if used in a county which adopted a county tax.

| | | |
|--------------------|-----------------------|------|
| Name of Contractor | Address of Contractor | |
| Signed By | Title | Date |

NOTE: The contractor must provide the seller with this completed certificate if building materials are to be purchased without the 0.5 % county tax. This certificate shall not apply to sales of tools, machinery and equipment used by contractors. Misuse of this certificate by the seller or contractor, or other agents may constitute a misdemeanor.

Sellers must retain this form as a part of their records.

