

CONSTRUCTION CONTRACT ENTERED INTO BEFORE THE EFFECTIVE DATE OF A NEW OR ADDITIONAL COUNTY OR CITY TAX

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

Refer to the [Tax Rates](#) common question for a listing of the applicable counties, cities, and effective dates.

Who May Use This Certificate: A contractor may use this certificate to purchase building materials without a new or additional county or city tax, if:

- (1) The contractor entered into a written contract or made a formal bid before the effective date of a new or additional county or city tax to construct, alter, repair or improve real property 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- (2) The written contract is for a fixed price that cannot be changed or the formal written bid cannot be altered or withdrawn; and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 a new or additional county or city tax are affixed and made a part of real property in fulfilling such written contract or formal written bid.

Identification of Written Contract	
Descriptive Name of Contract	
County or City of Job Site	County or City 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 a new or additional county or city 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 _____ (Date) pursuant to a written contract, which was entered into or a formal bid which was made before the effective date of a new or additional county or city tax in _____ (County/City). 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 applicable county or city tax on such building materials if used in a county or city which adopted a new or additional county or city 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 a new or additional county or city 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.