

State, County, and Stadium Sales and Use Taxes Due on Items Registered or Titled in Wisconsin

Description of Transaction	Motor vehicle, boat, recreational vehicle as defined in sec. 340.01(48r) , Wis. Stats., and aircraft	Snowmobile, trailer that is not a recreational vehicle as defined in sec. 340.01(48r) , Wis. Stats.,* semitrailer, all-terrain vehicle, and utility terrain vehicle
<ul style="list-style-type: none"> • Sale in a Wisconsin county with a county tax and the county is not part of a stadium district • Buyer brings back to and keeps at a Wisconsin location outside of the county where the purchase occurred. 	<p>Seller owes 5% state use tax and any applicable local (i.e., county and/or stadium) use taxes in effect for the location where the item is customarily kept.</p>	<p>Seller owes 5% state tax and 0.5% county tax for county in which the sale occurred.</p> <p>No additional county or stadium use tax is due.</p>
<ul style="list-style-type: none"> • Sale in a Wisconsin county with a county tax that is also within the baseball stadium district. • Buyer brings back to and keeps at a Wisconsin location outside of the county where the purchase occurred. 	<p>Same tax treatment as above.</p>	<p>Seller owes 5% state tax, the 0.5% county tax for county where sale occurred, and the 0.1% baseball stadium sales tax.</p> <p>No additional county or stadium use tax is due.</p>
<ul style="list-style-type: none"> • Sale in a Wisconsin county without a county tax and that is not part of a stadium district • Buyer brings back to and keeps at a Wisconsin location outside of the county where the purchase occurred. 	<p>Same tax treatment as above.</p>	<p>Seller owes 5% state tax.</p> <p>Note: If a buyer stores, uses, or otherwise consumes the item in a taxable county and/or stadium district, the buyer owes the applicable county and/or stadium tax for the location where the item is first stored, used, or otherwise consumed. The seller may choose to collect this tax for the convenience of the buyer.</p>
<ul style="list-style-type: none"> • Sale in Wisconsin county without a county tax and that is within a stadium district. • Buyer brings back to and keeps at a Wisconsin location outside of the county where the purchase occurred. 	<p>Same tax treatment as above.</p>	<p>Seller owes 5% state tax and the applicable stadium tax (i.e., baseball or football**) based on where sale occurred.</p> <p>No additional county or stadium use tax is due.</p>

* "Recreational vehicle" is defined in [sec. 340.01\(48r\)](#), Wis. Stats., to mean a vehicle that is designed to be towed upon a highway by a motor vehicle, that is equipped and used, or intended to be used, primarily for temporary or recreational human habitation, that has walls of rigid construction, and that does not exceed 45 feet in length. Therefore, recreational campers with rigid walls that do not exceed 45 feet in length, such as travel trailers, fifth-wheel trailers, are considered to be "recreational vehicles."

** The football stadium tax ends on September 30, 2015.