
**STATE AND LOCAL SALES AND USE TAX REPORT:
REVENUES FROM SALES IN CALENDAR YEAR 2009**

**Wisconsin Department of Revenue
Division of Research and Policy
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<http://www.revenue.wi.gov/>

**STATE AND LOCAL SALES AND USE TAX REPORT:
TAX REVENUE FROM SALES IN CALENDAR YEAR 2009**

This report shows by North American Industry Classification System (NAICS) code:

1. State sales and use taxes.
2. County sales and use taxes by county.
3. Baseball park district sales and use taxes.
4. Football stadium district sales and use taxes.

In addition, this report includes Premier Resort Area Taxes by municipality and county sales and use taxes per capita for counties with the county sales and use tax.

The sales and use tax data in this report reflect sales that occurred in calendar year 2009, and were obtained from sales and use tax returns filed with the Wisconsin Department of Revenue. Certain amounts collected or remitted through means other than the sales and use tax returns are not included in this report. In particular, the amounts shown do not include collections from occasional sales, interest, or penalties.

The state sales and use tax table shows statewide state sales and use taxes by NAICS classification. The county sales and use tax table shows, for the 61 counties that imposed the tax in 2009, the number of filers and county sales and use taxes by NAICS classification.

In each case where the number of filers is presented, the figure is limited to the number of filers with taxable sales in excess of \$10,000. While the count of filers is only those above this \$10,000 threshold, the amount of taxes shown is for all filers. The number of filers and total taxes are suppressed for NAICS classifications where the number of filers is 10 or fewer. Additional information is suppressed where confidentiality concerns require. Filers above the \$10,000 threshold (where shown) and total taxes are not affected by suppressing the underlying detail. In general, 2-digit NAICS level information is included in each table in this report, even if certain related figures are suppressed. 3-digit information is typically displayed, however, only where disclosure standards permit at least some information to be presented.

The Executive Office of the President, Office of Management and Budget, published the North American Industry Classification System (NAICS) in 1997 to replace and update the 1987 Standard Industrial Classification (SIC) Manual. NAICS is designed for federal data collection, statistical and analytical purposes.

NAICS groups business establishments based on the activities in which they are primarily engaged. NAICS covers the entire economy, classifying activities into 20 sectors and 1,170 industries. The U.S. Bureau of the Census publishes information about NAICS, including links to definitions of industry codes, on its website at <http://www.census.gov/epcd/www/naics.html>.

The Wisconsin Department of Revenue uses a subset of NAICS codes to classify businesses. When a business registers for Wisconsin business taxes, it selects the NAICS code that best describes its business activities. The codes used by the Department of Revenue are included in the instructions for the Department's Business Tax Registration form (form BTR-101). The form and instructions are available online at <http://www.dor.state.wi.us/forms/sales/index.html>.

When the Wisconsin Department of Revenue implemented a new sales tax processing system in 2002, existing businesses were converted from SIC to NAICS codes according to a

conversion table published by the U.S. Office of Management and Budget. Since the NAICS created new codes and is more detailed than the SIC, a business may have been misclassified in the conversion from SIC to NAICS. In addition, a business may evolve over time such that another NAICS code would be more accurate than the NAICS code (or SIC code) originally selected. These codes are updated based on businesses registration forms, but caution should be exercised in using the data as a measure of economic activity for a particular NAICS code. Chart 1 is a map showing the year county sales and use taxes were imposed. Counties are color-coded to show the period in which they imposed their taxes.

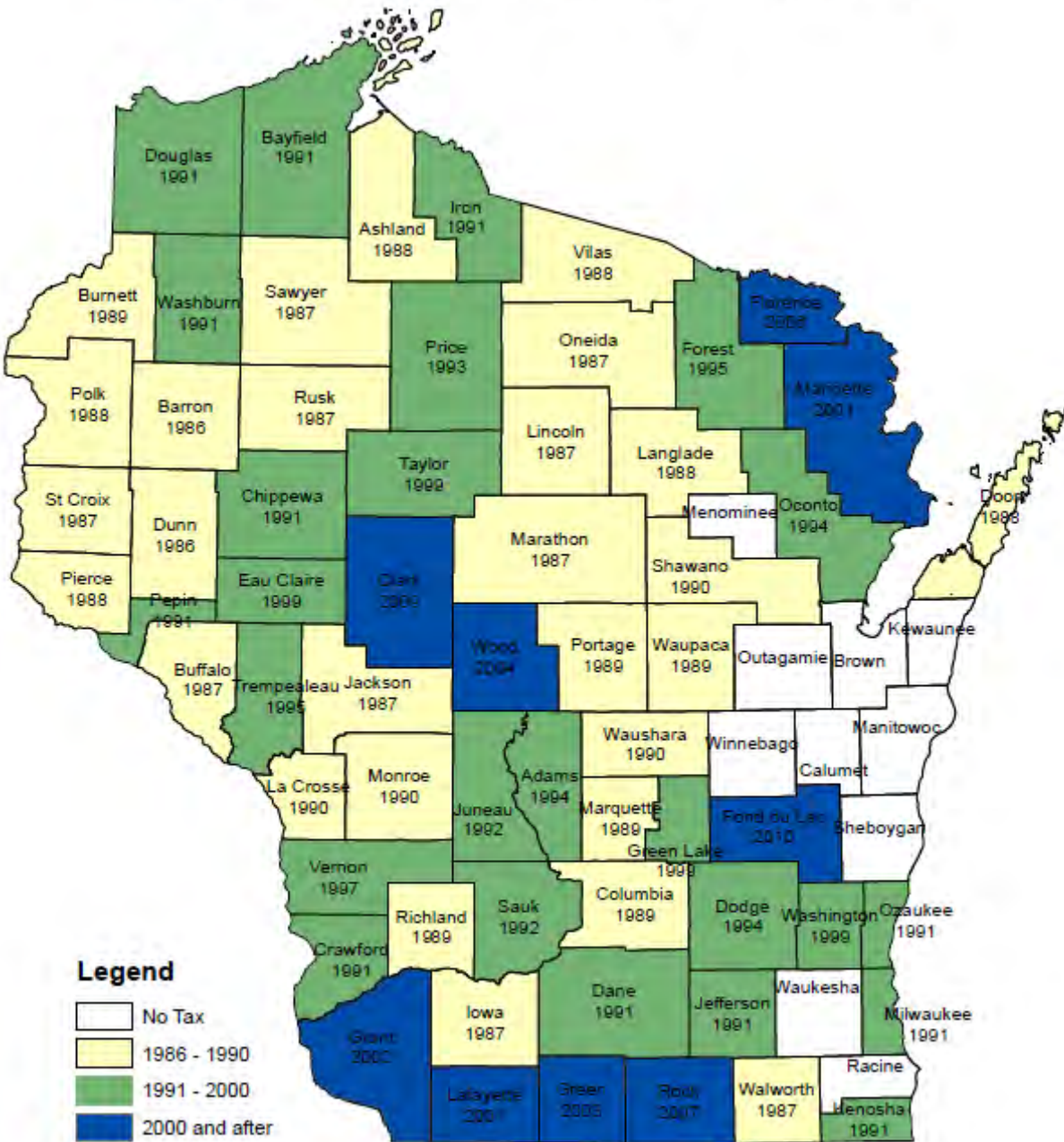
Table 1 shows the total sales and use tax rate in each county as of August 2010 and the date the tax was imposed. Clark County adopted the sales tax effective January 1, 2009. Fond du Lac County adopted the county sales tax effective April 1, 2010.

With the recent changes for Clark and Fond du Lac Counties, as of August 2010:

- 7 counties had a total rate of 5.0% (5.0% state sales and use tax)
- 2 counties had a total rate of 5.1% (5.0% state and 0.1% baseball park district sales and use tax).
- 60 counties had a total rate of 5.5% (5.0% state and 0.5% county sales and use tax, except in Brown County, where the 0.5% rate is the football stadium tax).
- 3 counties had a total rate of 5.6% (5.0% state, 0.1% baseball park district and 0.5% county sales and use tax).

Chart 1

YEAR COUNTY SALES TAX IMPOSED



Fond du Lac County adopted the county sales tax effective April 1, 2010

TABLE 1
WISCONSIN SALES AND USE TAX RATES AS OF AUGUST 2010

COUNTY	EFFECTIVE DATE	TOTAL	COUNTY	EFFECTIVE DATE	TOTAL
Adams	1/1/1994	5.50%	Marathon	4/1/1987	5.50%
Ashland	4/1/1988	5.50%	Marinette	10/1/2001	5.50%
Barron	4/1/1986	5.50%	Marquette	4/1/1989	5.50%
Bayfield	4/1/1991	5.50%	Menominee		5.00%
Brown (FB)		5.50%	Milwaukee (BB)	4/1/1991	5.60%
Buffalo	4/1/1987	5.50%	Monroe	4/1/1990	5.50%
Burnett	4/1/1989	5.50%	Oconto	7/1/1994	5.50%
Calumet		5.00%	Oneida	4/1/1987	5.50%
Chippewa	4/1/1991	5.50%	Outagamie		5.00%
Clark	1/1/2009	5.50%	Ozaukee (BB)	4/1/1991	5.60%
Columbia	4/1/1989	5.50%	Pepin	4/1/1991	5.50%
Crawford	4/1/1991	5.50%	Pierce	4/1/1988	5.50%
Dane	4/1/1991	5.50%	Polk	4/1/1988	5.50%
Dodge	4/1/1994	5.50%	Portage	4/1/1989	5.50%
Door	4/1/1988	5.50%	Price	1/1/1993	5.50%
Douglas	4/1/1991	5.50%	Racine (BB)		5.10%
Dunn	4/1/1986	5.50%	Richland	4/1/1989	5.50%
Eau Claire	1/1/1999	5.50%	Rock	4/1/2007	5.50%
Florence	7/1/2006	5.50%	Rusk	4/1/1987	5.50%
Fond du Lac	4/1/2010	5.50%	St. Croix	4/1/1987	5.50%
Forest	4/1/1995	5.50%	Sauk	4/1/1992	5.50%
Grant	4/1/2002	5.50%	Sawyer	4/1/1987	5.50%
Green	1/1/2003	5.50%	Shawano	4/1/1990	5.50%
Green Lake	7/1/1999	5.50%	Sheboygan		5.00%
Iowa	4/1/1987	5.50%	Taylor	7/1/1999	5.50%
Iron	4/1/1991	5.50%	Trempealeau	10/1/1995	5.50%
Jackson	4/1/1987	5.50%	Vernon	1/1/1997	5.50%
Jefferson	4/1/1991	5.50%	Vilas	4/1/1988	5.50%
Juneau	4/1/1992	5.50%	Walworth	4/1/1987	5.50%
Kenosha	4/1/1991	5.50%	Washburn	4/1/1991	5.50%
Kewaunee		5.00%	Washington (BB)	1/1/1999	5.60%
La Crosse	4/1/1990	5.50%	Waukesha (BB)		5.10%
Lafayette	4/1/2001	5.50%	Waupaca	4/1/1989	5.50%
Langlade	4/1/1988	5.50%	Waushara	4/1/1990	5.50%
Lincoln	4/1/1987	5.50%	Winnebago		5.00%
Manitowoc		5.00%	Wood	1/1/2004	5.50%

FB indicates 0.5% football stadium tax imposed 11/1/00.

BB indicates 0.1% baseball park tax imposed 1/1/96.

1. STATE SALES AND USE TAX BY NAICS CODE, 2009

The vast majority of the state's sales and use tax collections are received by the state from businesses and individuals reporting taxable sales and taxable purchases. Taxable sales and purchases in calendar year 2009 produced state sales and use taxes of \$3,792,133,222 as reported by these filers. This amount does not include collections on occasional sales, interest, or penalties. Since sales and use taxes fall primarily on tangible personal property sold to final consumers, businesses classified in retail trade account for the largest component of sales tax as reported, equaling 48% of state sales and use taxes in 2009.

Table 2 shows the amount of state sales and use tax in 2009 by NAICS code. The data were obtained from sales and use tax returns filed with the Wisconsin Department of Revenue. The number of filers shown in the table is limited to filers with taxable sales in excess \$10,000 in 2009. As shown, the number of filers that reported taxable sales exceeding \$10,000 in 2009 was 82,895 (The total number of filers, including those under \$10,000 in taxable sales, was 170,477). The sales and use tax amounts in the table include all filers.

"State Sales and Use Tax" is the amount of state sales and use tax reported by the taxpayer. It does not include penalties, interest, or the reduction for the "retailer's discount" which a seller of taxable goods or services is permitted to retain for collecting and timely remitting the tax. The retailer's discount is the greater of 0.50% of the seller's sales tax liability or \$10 per return for returns filed timely. Effective October 1, 2009, the retailer's discount was limited to \$1,000 per reporting period.

Occasional sales are also excluded from the figures in table 2. Occasional sales include sales by one individual to another of used motor vehicles, boats, snowmobiles, mobile homes 45 feet or less in length, trailers, semi-trailers, all-terrain vehicles and aircraft. Use tax is collected when these vehicles are registered with the state.

State Sales and Use Tax Reported by NAICS CY 2009

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
11	Agriculture, Forestry, Fishing and Hunting				
		111	Crop Production	342	4,362,535
		112	Animal Production	117	1,031,000
		113	Forestry and Logging	27	143,000
		114	Fishing, Hunting and Trapping	65	275,163
		115	Support Activities for Agriculture and Forestry	76	388,291
	Agriculture, Forestry, Fishing and Hunting Total			627	6,199,988
21	Mining, Quarrying, and Oil and Gas Extraction				
		212	Mining (except Oil and Gas)	Suppressed	9,177,922
	Mining, Quarrying, and Oil and Gas Extraction Total			315	9,435,587
22	Utilities				
		221	Utilities	163	186,776,925
	Utilities Total			163	186,776,925
23	Construction				
		236	Construction of Buildings	377	15,645,835
		237	Heavy and Civil Engineering Construction	153	16,245,217
		238	Specialty Trade Contractors	2,649	57,737,472
	Construction Total			3,179	89,628,524
31-33	Manufacturing				
		311	Food Manufacturing	100	3,462,060
		312	Beverage and Tobacco Product Manufacturing	232	3,928,782
		313	Textile Mills	16	167,653
		315	Apparel Manufacturing	71	712,445
		316	Leather and Allied Product Manufacturing	27	90,689
		321	Wood Product Manufacturing	227	4,921,244
		322	Paper Manufacturing	43	6,600,977
		323	Printing and Related Support Activities	146	2,424,578
		324	Petroleum and Coal Products Manufacturing	16	2,277,925
		325	Chemical Manufacturing	106	5,183,026
		326	Plastics and Rubber Products Manufacturing	62	2,113,680
		327	Nonmetallic Mineral Product Manufacturing	135	13,835,468
		331	Primary Metal Manufacturing	51	2,497,408
		332	Fabricated Metal Product Manufacturing	244	12,217,014
		333	Machinery Manufacturing	364	11,026,877
		334	Computer and Electronic Product Manufacturing	128	6,550,439
		335	Electrical Equipment, Appliance, and Component Manufacturing	111	5,508,298
		336	Transportation Equipment Manufacturing	71	5,576,073
		337	Furniture and Related Product Manufacturing	146	4,406,657
		339	Miscellaneous Manufacturing	1,243	27,402,553
	Manufacturing Total			3,549	120,967,272
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	2,318	174,609,785
		424	Merchant Wholesalers, Nondurable Goods	996	73,921,514
		425	Wholesale Electronic Markets and Agents and Brokers	47	8,087,200
	Wholesale Trade Total			3,361	256,618,498
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,835	375,507,909

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

State Sales and Use Tax Reported by NAICS CY 2009

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
		442	Furniture and Home Furnishings Stores	1,133	52,871,819
		443	Electronics and Appliance Stores	702	67,546,050
		444	Building Material and Garden Equipment and Supplies Dealers	2,198	223,396,913
		445	Food and Beverage Stores	2,283	116,973,651
		446	Health and Personal Care Stores	354	43,788,388
		447	Gasoline Stations	1,528	94,595,543
		448	Clothing and Clothing Accessories Stores	1,552	106,729,962
		451	Sporting Goods, Hobby, Book, and Music Stores	1,487	55,784,714
		452	General Merchandise Stores	487	390,596,510
		453	Miscellaneous Store Retailers	10,121	250,407,740
		454	Nonstore Retailers	1,293	50,186,996
	Retail Trade Total			25,973	1,828,386,194
48-49	Transportation and Warehousing				
		481	Air Transportation	43	593,982
		483	Water Transportation	29	254,252
		484	Truck Transportation	145	2,829,602
		485	Transit and Ground Passenger Transportation	34	882,896
		488	Support Activities for Transportation	86	1,988,509
		492	Couriers and Messengers	14	228,769
		493	Warehousing and Storage	31	557,859
	Transportation and Warehousing Total			393	9,641,659
51	Information				
		511	Publishing Industries (except Internet)	439	16,659,023
		512	Motion Picture and Sound Recording Industries	91	7,347,523
		515	Broadcasting (except Internet)	34	7,531,707
		517	Telecommunications	600	310,121,777
		518	Data Processing, Hosting, and Related Services	42	7,110,196
		519	Other Information Services	25	530,165
	Information Total			1,231	349,300,391
52	Finance and Insurance				
		522	Credit Intermediation and Related Activities Securities, Commodity Contracts, and Other Financial Investments and	240	13,394,190
		523	Related Activities	23	380,836
		524	Insurance Carriers and Related Activities	39	3,088,907
		525	Funds, Trusts, and Other Financial Vehicles	12	468,954
	Finance and Insurance Total			317	17,336,894
53	Real Estate and Rental and Leasing				
		531	Real Estate	Suppressed	4,650,446
		532	Rental and Leasing Services	2,204	72,501,542
	Real Estate and Rental and Leasing Total			2,649	77,164,763
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	5,878	108,528,280
	Professional, Scientific, and Technical Services Total			5,878	108,528,280
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	59	15,648,030
	Management of Companies and Enterprises Total			59	15,648,030
56	Administrative and Support and Waste Management and Remediation Services				

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State Sales and Use Tax Reported by NAICS CY 2009

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
		561	Administrative and Support Services	2,259	31,111,905
	Administrative and Support and Waste Management and Remediation Services Total			2,289	31,778,728
61	Educational Services				
	Educational Services Total	611	Educational Services	404	16,141,744
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	533	7,261,662
		622	Hospitals	28	792,124
		623	Nursing and Residential Care Facilities	24	540,262
		624	Social Assistance	21	124,426
	Health Care and Social Assistance Total			606	8,718,474
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	457	20,067,506
		712	Museums, Historical Sites, and Similar Institutions	30	262,139
		713	Amusement, Gambling, and Recreation Industries	1,093	28,927,953
	Arts, Entertainment, and Recreation Total			1,580	49,257,599
72	Accommodation and Food Services				
		721	Accommodation	2,603	70,715,400
		722	Food Services and Drinking Places	12,488	339,049,595
	Accommodation and Food Services Total			15,091	409,764,995
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	5,914	81,731,759
		812	Personal and Laundry Services	5,665	72,609,278
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	796	8,919,506
	Other Services (except Public Administration) Total			12,375	163,260,600
92	Public Administration				
	Public Administration Total	921	Executive, Legislative, and Other General Government Support	261	15,878,832
99	Not Reported			270	15,921,701
	Not Reported Total			2,584	21,653,908
Grand Total				82,895	3,792,133,222

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

2. BASEBALL PARK DISTRICT SALES AND USE TAX, 2009

The baseball park district sales and use tax was authorized by 1995 Act 56. The effect of the Act was to impose a 0.1% sales and use tax in the five southeast counties of Milwaukee, Ozaukee, Racine, Washington, and Waukesha as of January 1, 1996. Under 1995 Act 56, the state retains a state administrative fee of 1.50% of tax collections.

Transactions in calendar year 2009 generated baseball park district sales and use taxes of \$23,981,527. This is the amount of district sales and use tax reported by the taxpayer. It does not include penalties, interest, occasional sales, or the reduction for the retailer's discount. It is also prior to the reduction for the state's administrative fee.

Baseball park district sales and use tax proceeds are distributed to the Southeast Wisconsin Professional Baseball Park District.

Table 3 shows the number of filers and baseball district sales and use taxes in 2009 by NAICS code. Consistent with the discussion above, the figures in Table 3 exclude penalties, interest, occasional sales, the reduction for the retailer's discount, and are prior to the reduction for the state 1.5% administrative fee.

The number of filers shown is the number of sellers in a NAICS code that filed a sales tax return in 2009 and reported taxable sales exceeding \$10,000. While this \$10,000 threshold excludes certain smaller scale entities located in the district, it allows the exclusion, from the count of filers, many entities that may be making limited sales into the district but are not located within the district. Without this threshold, for example, a retailer without a physical presence within the district would be listed as a filer so long as they engaged in at least one transaction sourced to a location within the district. To limit the filer count to those with a more significant level of taxable sales in the district, whether physically located within the district or not, the number of filers excludes businesses with taxable sales less than \$10,000. The sales and use tax amounts, however, includes all filers.

Taxpayers do not report baseball park district tax data by county.

Baseball District Sales and Use Tax Reported by NAICS CY 2009

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
11	Agriculture, Forestry, Fishing and Hunting				
		111	Crop Production	76	34,165
		112	Animal Production	24	2,439
		115	Support Activities for Agriculture and Forestry	19	2,017
	Agriculture, Forestry, Fishing and Hunting Total			126	39,223
21	Mining, Quarrying, and Oil and Gas Extraction				
		212	Mining (except Oil and Gas)	Suppressed	73,628
	Mining, Quarrying, and Oil and Gas Extraction Total			46	74,891
22	Utilities				
		221	Utilities	32	1,105,329
	Utilities Total			32	1,105,329
23	Construction				
		236	Construction of Buildings	108	79,381
		237	Heavy and Civil Engineering Construction	45	58,752
		238	Specialty Trade Contractors	728	358,897
	Construction Total			881	497,031
31-33	Manufacturing				
		311	Food Manufacturing	36	17,596
		312	Beverage and Tobacco Product Manufacturing	52	33,480
		315	Apparel Manufacturing	24	4,699
		321	Wood Product Manufacturing	73	26,738
		322	Paper Manufacturing	20	11,836
		323	Printing and Related Support Activities	63	14,734
		325	Chemical Manufacturing	59	63,248
		326	Plastics and Rubber Products Manufacturing	26	17,112
		327	Nonmetallic Mineral Product Manufacturing	54	49,597
		331	Primary Metal Manufacturing	22	10,878
		332	Fabricated Metal Product Manufacturing	94	44,401
		333	Machinery Manufacturing	150	61,486
		334	Computer and Electronic Product Manufacturing	64	71,889
		335	Electrical Equipment, Appliance, and Component Manufacturing	70	70,703
		336	Transportation Equipment Manufacturing	25	44,194
		337	Furniture and Related Product Manufacturing	53	43,991
		339	Miscellaneous Manufacturing	555	169,042
	Manufacturing Total			1,463	770,361
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	1,118	1,139,471
		424	Merchant Wholesalers, Nondurable Goods	484	699,167
		425	Wholesale Electronic Markets and Agents and Brokers	35	62,581
	Wholesale Trade Total			1,637	1,901,220
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	1,112	2,298,906
		442	Furniture and Home Furnishings Stores	346	392,361
		443	Electronics and Appliance Stores	237	484,273
		444	Building Material and Garden Equipment and Supplies Dealers	532	1,085,195
		445	Food and Beverage Stores	790	654,036

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

Baseball District Sales and Use Tax Reported by NAICS CY 2009

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
		446	Health and Personal Care Stores	104	399,216
		447	Gasoline Stations	483	441,601
		448	Clothing and Clothing Accessories Stores	608	736,744
		451	Sporting Goods, Hobby, Book, and Music Stores	394	338,170
		452	General Merchandise Stores	148	2,347,632
		453	Miscellaneous Store Retailers	3,002	1,535,805
		454	Nonstore Retailers	460	311,761
	Retail Trade Total			8,216	11,025,700
48-49	Transportation and Warehousing				
		484	Truck Transportation	35	11,674
		485	Transit and Ground Passenger Transportation	16	11,063
		488	Support Activities for Transportation	29	21,652
		493	Warehousing and Storage	13	3,582
	Transportation and Warehousing Total			120	58,228
51	Information				
		511	Publishing Industries (except Internet)	213	119,458
		512	Motion Picture and Sound Recording Industries	37	65,403
		517	Telecommunications	298	1,855,148
		518	Data Processing, Hosting, and Related Services	29	92,548
		519	Other Information Services	13	3,525
	Information Total			600	2,218,191
52	Finance and Insurance				
		522	Credit Intermediation and Related Activities	105	117,520
		524	Insurance Carriers and Related Activities	11	20,200
	Finance and Insurance Total			129	144,235
53	Real Estate and Rental and Leasing				
		531	Real Estate	108	23,122
		532	Rental and Leasing Services	674	531,909
	Real Estate and Rental and Leasing Total			782	555,072
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	2,303	825,401
	Professional, Scientific, and Technical Services Total			2,303	825,401
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	32	131,024
	Management of Companies and Enterprises Total			32	131,024
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	808	344,899
	Administrative and Support and Waste Management and Remediation Services Total			816	348,518
61	Educational Services				
		611	Educational Services	112	113,645
	Educational Services Total			112	113,645
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	186	52,356
		622	Hospitals	12	9,328
		623	Nursing and Residential Care Facilities	11	2,566
	Health Care and Social Assistance Total			217	65,148

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

Baseball District Sales and Use Tax Reported by NAICS CY 2009

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	Suppressed	193,476
		713	Amusement, Gambling, and Recreation Industries	248	129,531
	Arts, Entertainment, and Recreation Total			349	323,581
72	Accommodation and Food Services				
		721	Accommodation	207	298,738
		722	Food Services and Drinking Places	3,206	2,204,462
	Accommodation and Food Services Total			3,413	2,503,200
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	1,495	507,106
		812	Personal and Laundry Services	1,921	494,772
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizat	216	70,885
	Other Services (except Public Administration) Total			3,632	1,072,762
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	41	107,371
	Public Administration Total			41	107,493
99	Not Reported				
	Not Reported Total			601	101,274
Grand Total				25,548	23,981,527

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

3. FOOTBALL STADIUM DISTRICT SALES AND USE TAX, 2009

The football stadium district sales and use tax was authorized by 1999 Act 167. The effect of the Act was to impose a 0.5% sales and use tax in Brown County as of November 1, 2000. 1999 Act 167 specified a state administrative fee of 1.50% of tax collections.

Transactions in calendar year 2009 generated football stadium district sales and use taxes of \$19,695,850. This is the amount of district sales and use tax reported by sellers of taxable goods and services. It does not include penalties, interest, occasional sales, or the reduction for the retailer's discount. It is also prior to the reduction for the state's administrative fee.

Football stadium district sales and use tax proceeds are distributed to the Green Bay/Brown County Professional Football Stadium District.

Table 4 shows numbers of taxpayers and football district sales and use taxes in 2009 by NAICS code. Consistent with the discussion above, the figures in Table 4 exclude penalties, interest, occasional sales, the reduction for the retailer's discount, and are prior to the reduction for the state 1.5% administrative fee.

The number of filers shown is the number of taxpayers in a NAICS code that filed a sales tax return in 2009 and reported taxable sales exceeding \$10,000. While this \$10,000 threshold excludes certain smaller scale entities located in the district, it allows the exclusion, from the count of filers, many entities that may be making limited sales into the district but are not located within the district. Without this threshold, for example, a retailer without a physical presence within the district would be listed as a filer so long as they engaged in at least one transaction sourced to a location within the district. To limit the filer count to those with a more significant level of taxable sales in the district, whether physically located within the district or not, the number of filers excludes businesses with taxable sales less than \$10,000. The sales and use tax amounts, however, includes all filers.

Table 4 shows football district sales and use taxes in 2009.

Football District Sales and Use Tax Reported by NAICS CY 2009

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
11	Agriculture, Forestry, Fishing and Hunting				
	Agriculture, Forestry, Fishing and Hunting Total			19	11,032
21	Mining, Quarrying, and Oil and Gas Extraction				
	Mining, Quarrying, and Oil and Gas Extraction Total	212	Mining (except Oil and Gas)	19	33,074
22	Utilities				
	Utilities Total	221	Utilities	15	1,009,030
23	Construction				
	Construction Total	236	Construction of Buildings	36	92,292
		237	Heavy and Civil Engineering Construction	16	348,387
		238	Specialty Trade Contractors	195	354,038
31-33	Manufacturing			247	794,716
	Manufacturing Total	312	Beverage and Tobacco Product Manufacturing	12	20,581
		321	Wood Product Manufacturing	22	10,224
		322	Paper Manufacturing	15	124,679
		323	Printing and Related Support Activities	18	3,713
		325	Chemical Manufacturing	29	18,702
		327	Nonmetallic Mineral Product Manufacturing	14	49,952
		331	Primary Metal Manufacturing	11	5,755
		332	Fabricated Metal Product Manufacturing	32	37,399
		333	Machinery Manufacturing	37	21,865
		334	Computer and Electronic Product Manufacturing	22	22,391
		335	Electrical Equipment, Appliance, and Component Manufacturir	18	5,933
		337	Furniture and Related Product Manufacturing	12	33,352
		339	Miscellaneous Manufacturing	159	113,207
42	Wholesale Trade			434	505,487
	Wholesale Trade Total	423	Merchant Wholesalers, Durable Goods	501	905,192
		424	Merchant Wholesalers, Nondurable Goods	170	261,802
		425	Wholesale Electronic Markets and Agents and Brokers	18	99,405
44-45	Retail Trade			689	1,266,399
	Retail Trade Total	441	Motor Vehicle and Parts Dealers	578	1,791,034
		442	Furniture and Home Furnishings Stores	92	223,728
		443	Electronics and Appliance Stores	63	360,125
		444	Building Material and Garden Equipment and Supplies Dealers	157	938,240
		445	Food and Beverage Stores	88	619,300
		446	Health and Personal Care Stores	33	175,238
		447	Gasoline Stations	87	331,040
		448	Clothing and Clothing Accessories Stores	142	624,157
		451	Sporting Goods, Hobby, Book, and Music Stores	96	278,648
		452	General Merchandise Stores	48	2,028,091
		453	Miscellaneous Store Retailers	751	1,443,039
		454	Nonstore Retailers	145	547,930
48-49	Transportation and Warehousing			2,280	9,360,568
	Transportation and Warehousing Total	484	Truck Transportation	16	17,773

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

Football District Sales and Use Tax Reported by NAICS CY 2009

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
51	Information				
		511	Publishing Industries (except Internet)	59	68,563
		517	Telecommunications	141	1,334,350
	Information Total			228	1,502,715
52	Finance and Insurance				
		522	Credit Intermediation and Related Activities	43	87,603
	Finance and Insurance Total			53	99,628
53	Real Estate and Rental and Leasing				
		531	Real Estate	19	11,343
		532	Rental and Leasing Services	212	513,026
	Real Estate and Rental and Leasing Total			231	524,380
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	549	609,195
	Professional, Scientific, and Technical Services Total			549	609,195
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	14	91,977
	Management of Companies and Enterprises Total			14	91,977
56	Administrative and Support and Waste Management and Remediation Services				
	Administrative and Support and Waste Management and Remediation Services Total			197	144,867
61	Educational Services				
		611	Educational Services	24	70,226
	Educational Services Total			24	70,226
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	Suppressed	136,910
	Health Care and Social Assistance Total			44	140,916
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	Suppressed	360,900
		713	Amusement, Gambling, and Recreation Industries	51	140,408
	Arts, Entertainment, and Recreation Total			71	501,493
72	Accommodation and Food Services				
		721	Accommodation	64	368,827
		722	Food Services and Drinking Places	533	1,756,170
	Accommodation and Food Services Total			597	2,124,997
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	309	350,053
		812	Personal and Laundry Services	425	366,001
		813	Religious, Grantmaking, Civic, Professional, and Similar Orgar	24	12,769
	Other Services (except Public Administration) Total			758	728,823
92	Public Administration				
	Public Administration Total			Suppressed	45,025
99	Not Reported				
	Not Reported Total			146	84,259
Grand Total				6,655	19,695,850

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

4. PREMIER RESORT AREA TAX BY MUNICIPALITY, 2007 - 2009

The premier resort area tax was authorized by 1997 Act 27. If 40% of a municipality's or county's equalized value is used by tourism-related retailers as defined by law, the municipality or county may declare itself a premier resort area. A premier resort area may impose a 0.5% tax on the gross receipts from the sale, lease or rental in the municipality or county of goods or services that are subject to the state sales tax and sold by specified tourism-related retailers. 2005 Act 25 specified additional tourism-related retailers that are subject to the tax as of September 1, 2006. 1997 Act 27 also provided for a 3% administrative fee to be deducted from gross tax collections.

Subsequent legislation has authorized certain municipalities to declare themselves as premier resort areas even if they did not meet the 40% of value threshold. 2001 Act 109 allowed the City of Bayfield to designate itself a premier resort area and levy the tax. 2005 Act 856 allowed the Villages of Ephraim and Sister Bay to designate themselves premier resort areas and levy premier resort area taxes, pending two-thirds vote of approval in a referendum. 2001 Act 16 authorized the City of Eagle River to designate itself a premier resort area.

Table 5 shows distributions based on sales in calendar years 2007 through 2009. As of August 2010, Ephraim and Sister Bay have not imposed the premier resort area tax.

TABLE 5
PREMIER RESORT AREA TAX BY MUNICIPALITY, 2007- 2009

	Wiscosnin Dells	Lake Delton	Bayfield	Eagle River	Totals
2007	\$649,280	\$1,988,787	\$62,396	\$122,662	\$2,823,126
2008	\$649,478	\$1,837,827	\$61,601	\$138,809	\$2,687,715
2009	\$615,700	\$1,955,461	\$61,445	\$147,192	\$2,779,799

5. COUNTY SALES AND USE TAX BY NAICS CODE, 2009

Counties are authorized to impose a 0.5% county sales and use tax. Table 6 presents total county sales and use tax information by NAICS code for the 61 counties that levied the tax in 2009. The most recent counties to impose a tax are Clark County (January 1, 2000) and Fond du Lac County (April 1, 2010). The state retains 1.75% of county sales and use taxes for the state's administrative costs.

The reader is advised to exercise caution when using these data as indicators of economic activity in a county for the reasons noted on page 1. As noted, NAICS codes are self-assigned by businesses and may not be updated as business activities change over time. Additionally, some NAICS codes are not reported or are reported incorrectly. The number of filers shown is the number of taxpayers in a NAICS code that filed a sales tax return in 2009 and reported taxable sales exceeding \$10,000.

Transactions in calendar year 2009 generated county sales and use taxes of \$262,409,090. This is the amount of county sales and use tax reported by sellers/retailers. It does not include penalties, interest, occasional sales, or the reduction for the "retailer's discount" which a taxpayer is permitted to retain for collecting and timely remitting the tax. This figure is also prior to the reduction for the state administrative fee. The retailer's discount is the greater of 0.50% of the taxpayer's sales tax liability or \$10 per return for returns filed timely. Effective October 1, 2009, the retailer's discount was limited to \$1,000 per reporting period. Occasional sales include the sale from one individual to another of certain vehicles.

Comparison to County Sales and Use Tax Distributions

Distribution of county sales and use tax collection are made to counties on a monthly basis. The amount received by the each county imposing the tax during 2009 will differ from the amounts in Table 6 due to the retailer's discount, administrative costs, interest, penalties, occasional sales, and timing issues. The tax amounts reflect the amounts reported by the filers and not the final payments made by taxpayers or to counties.

County Sales and Use Tax by County

Table 7 presents county sales and use tax information by NAICS code by county for the counties that levied the tax in 2009. The "Number of Filers" shown in each County is the number of sellers/retailers in a NAICS code that filed a sales tax return in 2009 and reported taxable sales exceeding \$10,000. A business that remits sales and use tax in Wisconsin would show up as a filer in any county in which the retailer engaged in a transaction. For example, a retailer without a physical presence in Dane County would be required to be a filer for Dane County so long as it engaged in at least one transaction sourced to Dane County. If this retailer had taxable sales in the county in excess of \$10,000, it would be included in the count of filers for Dane County in Table 7 that exceed this threshold. Regardless of its magnitude of taxable sales, the Dane County sales and use tax from this filer would be included in the county's sales and use tax dollar amount in Table 7.

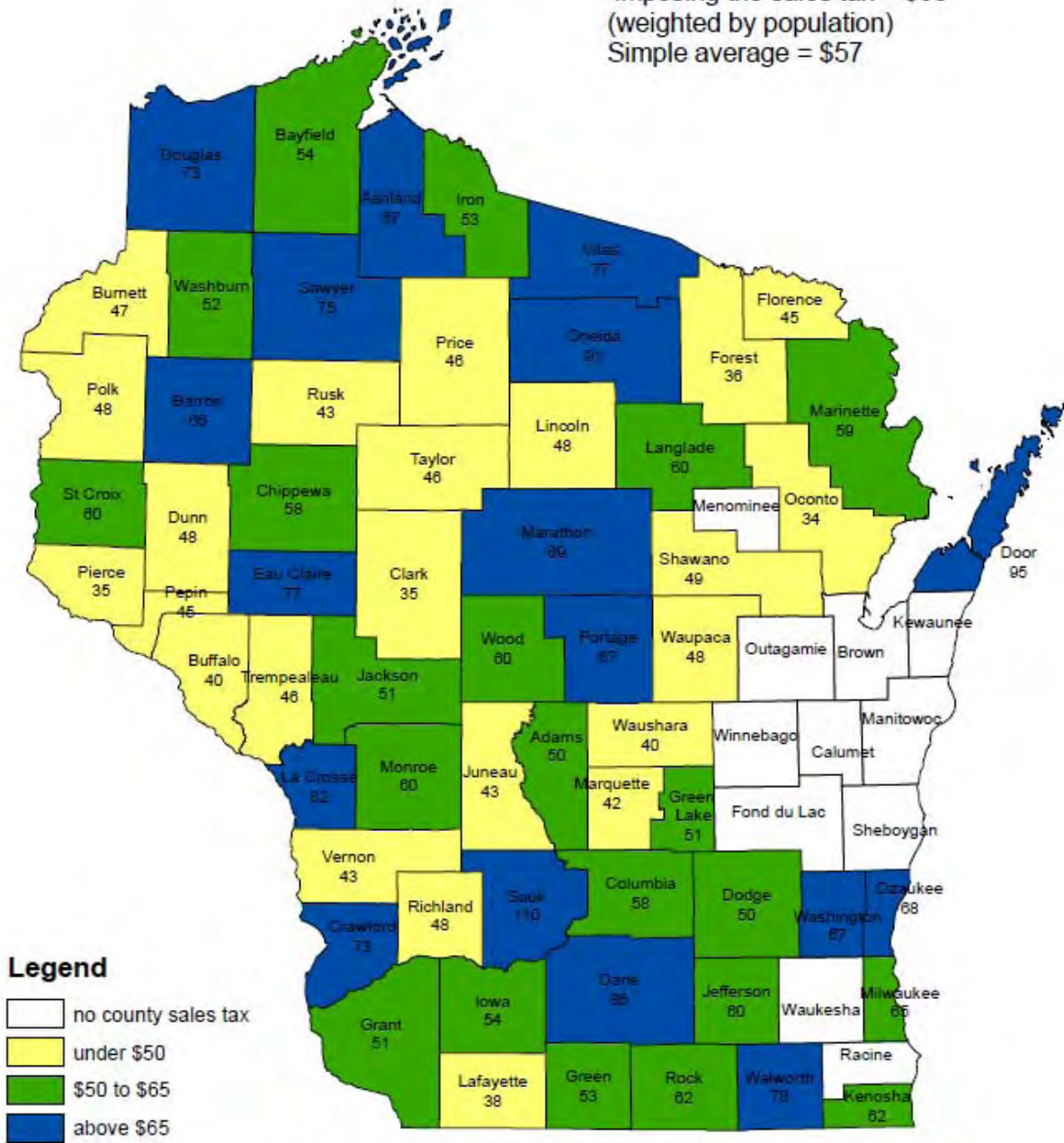
County Sales and Use Taxes per Capita

Chart 2 shows county and football stadium sales and use taxes per capita for the 60 counties that had a local tax for the full year of 2009. In addition, an annual figure is included for Clark County (based on sales from June 2009 through May 2010). While Brown County is contiguous with the Professional Football Stadium District and the sales tax rate and base are the same as county sales and use taxes, the county is not included in the county sales tax tables because the Football District tax is separately authorized by statute. Information for Brown County is presented in the Football District table instead.

Chart 2

COUNTY SALES TAX PER CAPITA 2009

State average for counties imposing the sales tax = \$65 (weighted by population)
Simple average = \$57



Legend

- no county sales tax
- under \$50
- \$50 to \$65
- above \$65

Clark County adopted the county sales tax effective January 1, 2009. The county's figure above is based on June 2009 to May 2010 distributions.

Fond du Lac County adopted the county sales tax effective April 1, 2010

County Sales and Use Tax Reported by NAICS for Counties Imposing Sales and Use Tax CY 2009

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers (\$)
11	Agriculture, Forestry, Fishing and Hunting				
		111	Crop Production	273	304,060
		112	Animal Production	91	89,255
		113	Forestry and Logging	22	13,083
		114	Fishing, Hunting and Trapping	50	18,971
		115	Support Activities for Agriculture and Forestry	63	33,590
	Agriculture, Forestry, Fishing and Hunting Total			499	458,959
21	Mining, Quarrying, and Oil and Gas Extraction				
		212	Mining (except Oil and Gas)	253	658,316
	Mining, Quarrying, and Oil and Gas Extraction Total			260	677,976
22	Utilities				
		221	Utilities	133	13,087,627
	Utilities Total			133	13,087,627
23	Construction				
		236	Construction of Buildings	301	1,193,308
		237	Heavy and Civil Engineering Construction	130	993,151
		238	Specialty Trade Contractors	2,099	4,167,016
	Construction Total			2,530	6,353,475
31-33	Manufacturing				
		311	Food Manufacturing	82	261,862
		312	Beverage and Tobacco Product Manufacturing	122	281,723
		313	Textile Mills	12	11,391
		315	Apparel Manufacturing	58	55,261
		316	Leather and Allied Product Manufacturing	22	6,900
		321	Wood Product Manufacturing	194	348,636
		322	Paper Manufacturing	32	306,224
		323	Printing and Related Support Activities	118	182,270
		324	Petroleum and Coal Products Manufacturing	14	156,292
		325	Chemical Manufacturing	81	184,846
		326	Plastics and Rubber Products Manufacturing	45	134,984
		327	Nonmetallic Mineral Product Manufacturing	111	1,109,836
		331	Primary Metal Manufacturing	35	199,154
		332	Fabricated Metal Product Manufacturing	194	542,918
		333	Machinery Manufacturing	289	797,628
		334	Computer and Electronic Product Manufacturing	108	345,511
		335	Electrical Equipment, Appliance, and Component Manufacturir	98	450,529
		336	Transportation Equipment Manufacturing	57	468,744
		337	Furniture and Related Product Manufacturing	117	331,562
		339	Miscellaneous Manufacturing	986	1,921,921
	Manufacturing Total			2,783	8,103,058
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	1,941	11,774,799
		424	Merchant Wholesalers, Nondurable Goods	823	4,815,537
		425	Wholesale Electronic Markets and Agents and Brokers	47	517,244
	Wholesale Trade Total			2,811	17,107,580
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,495	25,634,716
		442	Furniture and Home Furnishings Stores	898	3,652,309
		443	Electronics and Appliance Stores	571	4,335,849
		444	Building Material and Garden Equipment and Supplies Dealers	1,777	16,304,163

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

County Sales and Use Tax Reported by NAICS for Counties Imposing Sales and Use Tax CY 2009

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers (\$)
		445	Food and Beverage Stores	1,852	8,827,303
		446	Health and Personal Care Stores	283	3,165,471
		447	Gasoline Stations	1,179	7,024,096
		448	Clothing and Clothing Accessories Stores	1,209	7,348,708
		451	Sporting Goods, Hobby, Book, and Music Stores	1,120	3,690,958
		452	General Merchandise Stores	412	27,086,131
		453	Miscellaneous Store Retailers	7,886	17,513,934
		454	Nonstore Retailers	1,018	3,263,272
	Retail Trade Total			20,700	127,846,910
48-49	Transportation and Warehousing				
		481	Air Transportation	32	40,976
		483	Water Transportation	19	18,351
		484	Truck Transportation	119	199,359
		485	Transit and Ground Passenger Transportation	31	75,524
		488	Support Activities for Transportation	65	135,106
		493	Warehousing and Storage	24	45,619
	Transportation and Warehousing Total			306	701,647
51	Information				
		511	Publishing Industries (except Internet)	364	917,313
		512	Motion Picture and Sound Recording Industries	80	472,555
		515	Broadcasting (except Internet)	25	468,519
		517	Telecommunications	522	19,595,084
		518	Data Processing, Hosting, and Related Services	38	572,625
		519	Other Information Services	21	26,216
	Information Total			1,050	22,052,312
52	Finance and Insurance				
		522	Credit Intermediation and Related Activities	196	900,349
		523	Securities, Commodity Contracts, and Other Financial Investm	16	27,101
		524	Insurance Carriers and Related Activities	30	231,686
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	31,676
	Finance and Insurance Total			255	1,191,074
53	Real Estate and Rental and Leasing				
		531	Real Estate	377	394,734
		532	Rental and Leasing Services	1,742	4,851,593
	Real Estate and Rental and Leasing Total			2,121	5,246,649
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	4,520	7,340,417
	Professional, Scientific, and Technical Services Total			4,520	7,340,417
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	51	902,249
	Management of Companies and Enterprises Total			51	902,249
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	1,713	2,089,577
		562	Waste Management and Remediation Services	25	33,942
	Administrative and Support and Waste Management and Remediation Services Total			1,738	2,123,519
61	Educational Services				
		611	Educational Services	290	1,329,600
	Educational Services Total			290	1,329,600
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	369	417,994

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

County Sales and Use Tax Reported by NAICS for Counties Imposing Sales and Use Tax CY 2009

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers (\$)
		622	Hospitals	20	64,633
		623	Nursing and Residential Care Facilities	17	43,910
		624	Social Assistance	15	6,643
	Health Care and Social Assistance Total			421	533,180
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	331	1,395,603
		712	Museums, Historical Sites, and Similar Institutions	21	17,078
		713	Amusement, Gambling, and Recreation Industries	817	2,021,506
	Arts, Entertainment, and Recreation Total			1,169	3,434,187
72	Accommodation and Food Services				
		721	Accommodation	2,290	5,551,516
		722	Food Services and Drinking Places	9,621	24,354,774
	Accommodation and Food Services Total			11,911	29,906,290
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	4,578	5,688,407
		812	Personal and Laundry Services	4,282	5,091,159
		813	Religious, Grantmaking, Civic, Professional, and Similar Orgar	574	645,775
	Other Services (except Public Administration) Total			9,434	11,425,346
92	Public Administration				
		921	Executive, Legislative, and Other General Government Suppo	209	1,279,407
	Public Administration Total			215	1,282,789
99	Not Reported				
		999	Not Reported	1,928	1,567,689
	Not Reported Total			1,928	1,567,689
Grand Total				65,125	262,672,531

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.