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**STATE AND LOCAL SALES AND USE TAX REPORT:  
REVENUES FROM SALES IN CALENDAR YEAR 2008**

**Wisconsin Department of Revenue  
Division of Research and Policy  
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## TABLE OF CONTENTS

	Page
Introduction.....	1
1. State Sales and Use Tax by NAICS Code .....	5
2. Baseball Park District Sales and Use Tax by NAICS Code .....	9
3. Football Stadium District Sales and Use Tax by NAICS Code .....	12
4. Premier Resort Area Tax .....	15
5. County Sales and Use Tax by NAICS Code and by County .....	16

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This report is available on the Wisconsin Department of Revenue website at  
<http://www.revenue.wi.gov/>

**STATE AND LOCAL SALES AND USE TAX REPORT:  
TAX REVENUE FROM SALES IN CALENDAR YEAR 2008**

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 2008, 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 60 counties that imposed the tax in 2008, 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 as of August 2010. 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 December 2008 and the date the tax was imposed.

As of December 2008:

- 9 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).
- 58 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).



TABLE 1  
WISCONSIN SALES AND USE TAX RATES AS OF DECEMBER 2008

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		5.00%	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		5.00%	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, 2008

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 2008 produced state sales and use taxes of \$4,092,818,014 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 2008.

Table 2 shows the amount of state sales and use tax in 2008 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 2008. As shown, the number of filers that reported taxable sales exceeding \$10,000 in 2008 was 85,821 (The total number of filers, including those under \$10,000 in taxable sales, was 174,672). 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 2008

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	332	3,930,871
		112	Animal Production	111	552,466
		113	Forestry and Logging	26	108,147
		114	Fishing, Hunting and Trapping	67	278,933
		115	Support Activities for Agriculture and Forestry	69	389,671
	<b>Agriculture, Forestry, Fishing and Hunting Total</b>			<b>605</b>	<b>5,260,088</b>
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	304,194
		212	Mining (except Oil and Gas)	329	10,503,678
		213	Support Activities for Mining	Suppressed	10,030
	<b>Mining, Quarrying, and Oil and Gas Extraction Total</b>			<b>339</b>	<b>10,817,902</b>
22	Utilities				
		221	Utilities	169	208,855,637
	<b>Utilities Total</b>			<b>169</b>	<b>208,855,637</b>
23	Construction				
		236	Construction of Buildings	410	20,707,830
		237	Heavy and Civil Engineering Construction	157	21,392,877
		238	Specialty Trade Contractors	2,783	69,179,797
	<b>Construction Total</b>			<b>3,350</b>	<b>111,280,504</b>
31-33	Manufacturing				
		311	Food Manufacturing	101	3,095,232
		312	Beverage and Tobacco Product Manufacturing	131	3,386,369
		313	Textile Mills	13	320,149
		314	Textile Product Mills	Suppressed	64,237
		315	Apparel Manufacturing	69	1,289,103
		316	Leather and Allied Product Manufacturing	25	81,680
		321	Wood Product Manufacturing	240	6,744,124
		322	Paper Manufacturing	43	7,589,553
		323	Printing and Related Support Activities	149	1,787,745
		324	Petroleum and Coal Products Manufacturing	21	2,547,941
		325	Chemical Manufacturing	103	4,775,397
		326	Plastics and Rubber Products Manufacturing	68	2,276,529
		327	Nonmetallic Mineral Product Manufacturing	137	17,304,441
		331	Primary Metal Manufacturing	47	3,084,434
		332	Fabricated Metal Product Manufacturing	261	17,484,535
		333	Machinery Manufacturing	389	13,736,613
		334	Computer and Electronic Product Manufacturing	118	7,787,023
		335	Electrical Equipment, Appliance, and Component Manufacturing	124	1,859,991
		336	Transportation Equipment Manufacturing	68	12,804,028
		337	Furniture and Related Product Manufacturing	157	5,450,060
		339	Miscellaneous Manufacturing	1,334	35,385,658
	<b>Manufacturing Total</b>			<b>3,609</b>	<b>148,854,842</b>
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	2,372	205,787,673
		424	Merchant Wholesalers, Nondurable Goods	1,035	84,719,794
		425	Wholesale Electronic Markets and Agents and Brokers	46	8,179,981
	<b>Wholesale Trade Total</b>			<b>3,453</b>	<b>298,687,447</b>

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 2008

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 (\$)
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	3,017	412,789,249
		442	Furniture and Home Furnishings Stores	1,233	63,532,587
		443	Electronics and Appliance Stores	745	71,213,672
		444	Building Material and Garden Equipment and Supplies Dealers	2,332	250,872,170
		445	Food and Beverage Stores	2,394	116,293,881
		446	Health and Personal Care Stores	373	42,234,700
		447	Gasoline Stations	1,546	91,875,010
		448	Clothing and Clothing Accessories Stores	1,663	109,567,620
		451	Sporting Goods, Hobby, Book, and Music Stores	1,577	59,135,417
		452	General Merchandise Stores	520	398,415,597
		453	Miscellaneous Store Retailers	11,025	284,381,991
		454	Nonstore Retailers	1,330	54,663,729
	Retail Trade Total			27,755	1,954,975,621
48-49	Transportation and Warehousing				
		481	Air Transportation	44	596,346
		482	Rail Transportation	Suppressed	2,338,209
		483	Water Transportation	29	306,615
		484	Truck Transportation	146	3,496,703
		485	Transit and Ground Passenger Transportation	38	1,036,144
		486	Pipeline Transportation	Suppressed	1,682,841
		487	Scenic and Sightseeing Transportation	Suppressed	8,159
		488	Support Activities for Transportation	92	1,771,795
		492	Couriers and Messengers	14	196,704
		493	Warehousing and Storage	26	716,948
	Transportation and Warehousing Total			397	12,150,465
51	Information				
		511	Publishing Industries (except Internet)	444	18,805,005
		512	Motion Picture and Sound Recording Industries	100	6,790,801
		515	Broadcasting (except Internet)	30	17,751,645
		517	Telecommunications	651	296,198,662
		518	Data Processing, Hosting, and Related Services	35	9,342,261
		519	Other Information Services	30	351,634
	Information Total			1,291	349,244,943
52	Finance and Insurance				
		521	Monetary Authorities-Central Bank	Suppressed	3,638
		522	Credit Intermediation and Related Activities	222	15,920,420
		523	Securities, Commodity Contracts, and Other Financial Investments and F	22	416,917
		524	Insurance Carriers and Related Activities	44	3,738,317
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	303,214
	Finance and Insurance Total			300	20,382,506
53	Real Estate and Rental and Leasing				
		531	Real Estate	418	4,411,606
		532	Rental and Leasing Services	2,348	81,003,985
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Suppressed	23,779
	Real Estate and Rental and Leasing Total			2,771	85,439,370

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 2008

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 (\$)
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	6,258	121,740,340
	<b>Professional, Scientific, and Technical Services Total</b>			<b>6,258</b>	<b>121,740,340</b>
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	56	15,226,332
	<b>Management of Companies and Enterprises Total</b>			<b>56</b>	<b>15,226,332</b>
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	2,310	36,856,887
		562	Waste Management and Remediation Services	29	521,342
	<b>Administrative and Support and Waste Management and Remediation Services Total</b>			<b>2,339</b>	<b>37,378,229</b>
61	Educational Services				
		611	Educational Services	407	16,538,985
	<b>Educational Services Total</b>			<b>407</b>	<b>16,538,985</b>
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	533	8,176,227
		622	Hospitals	27	597,449
		623	Nursing and Residential Care Facilities	21	574,141
		624	Social Assistance	18	113,378
	<b>Health Care and Social Assistance Total</b>			<b>599</b>	<b>9,461,195</b>
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	484	22,374,298
		712	Museums, Historical Sites, and Similar Institutions	36	322,021
		713	Amusement, Gambling, and Recreation Industries	1,135	29,198,204
	<b>Arts, Entertainment, and Recreation Total</b>			<b>1,655</b>	<b>51,894,523</b>
72	Accommodation and Food Services				
		721	Accommodation	2,664	79,294,596
		722	Food Services and Drinking Places	12,935	348,916,267
	<b>Accommodation and Food Services Total</b>			<b>15,599</b>	<b>428,210,863</b>
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	6,047	86,005,101
		812	Personal and Laundry Services	6,053	80,526,636
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	827	8,875,796
	<b>Other Services (except Public Administration) Total</b>			<b>12,927</b>	<b>175,407,533</b>
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	265	16,561,136
		922	Justice, Public Order, and Safety Activities	Suppressed	18,215
	<b>Public Administration Total</b>			<b>271</b>	<b>16,579,351</b>
99	Not Reported				
		999	Not Reported	1,671	14,431,339
	<b>Not Reported Total</b>			<b>1,671</b>	<b>14,431,339</b>
<b>Grand Total</b>				<b>85,821</b>	<b>4,092,818,014</b>

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, 2008**

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 2008 generated baseball park district sales and use taxes of \$26,250,265. 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 2008 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 2008 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 2008

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	81	30,758
		112	Animal Production	23	1,589
		115	Support Activities for Agriculture and Forestry	16	1,949
	<b>Agriculture, Forestry, Fishing and Hunting Total</b>			<b>128</b>	<b>35,099</b>
21	Mining, Quarrying, and Oil and Gas Extraction				
		212	Mining (except Oil and Gas)	Suppressed	86,403
	<b>Mining, Quarrying, and Oil and Gas Extraction Total</b>			<b>46</b>	<b>87,639</b>
22	Utilities				
		221	Utilities	33	1,266,457
	<b>Utilities Total</b>			<b>33</b>	<b>1,266,457</b>
23	Construction				
		236	Construction of Buildings	122	113,045
		237	Heavy and Civil Engineering Construction	42	90,511
		238	Specialty Trade Contractors	738	454,347
	<b>Construction Total</b>			<b>902</b>	<b>657,903</b>
31-33	Manufacturing				
		311	Food Manufacturing	40	13,185
		312	Beverage and Tobacco Product Manufacturing	28	26,860
		315	Apparel Manufacturing	26	6,876
		321	Wood Product Manufacturing	80	40,940
		322	Paper Manufacturing	24	15,239
		323	Printing and Related Support Activities	61	10,424
		325	Chemical Manufacturing	56	58,003
		326	Plastics and Rubber Products Manufacturing	34	18,485
		327	Nonmetallic Mineral Product Manufacturing	56	77,637
		331	Primary Metal Manufacturing	21	18,030
		332	Fabricated Metal Product Manufacturing	90	61,768
		333	Machinery Manufacturing	161	77,031
		334	Computer and Electronic Product Manufacturing	66	89,961
		336	Transportation Equipment Manufacturing	29	168,158
		337	Furniture and Related Product Manufacturing	60	59,874
		339	Miscellaneous Manufacturing	641	214,736
	<b>Manufacturing Total</b>			<b>1,498</b>	<b>978,947</b>
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	1,157	1,352,955
		424	Merchant Wholesalers, Nondurable Goods	492	769,036
		425	Wholesale Electronic Markets and Agents and Brokers	34	62,835
	<b>Wholesale Trade Total</b>			<b>1,683</b>	<b>2,184,827</b>
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	1,193	2,514,973
		442	Furniture and Home Furnishings Stores	374	486,226
		443	Electronics and Appliance Stores	259	516,565
		444	Building Material and Garden Equipment and Supplies Dealers	571	1,218,447
		445	Food and Beverage Stores	830	649,511
		446	Health and Personal Care Stores	107	389,768
		447	Gasoline Stations	486	424,395
		448	Clothing and Clothing Accessories Stores	662	777,416
		451	Sporting Goods, Hobby, Book, and Music Stores	404	367,809
		452	General Merchandise Stores	153	2,428,336
		453	Miscellaneous Store Retailers	3,315	1,773,442
		454	Nonstore Retailers	466	333,150
	<b>Retail Trade Total</b>			<b>8,820</b>	<b>11,880,037</b>

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 2008

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 (\$)
48-49	Transportation and Warehousing				
		484	Truck Transportation	37	17,121
		485	Transit and Ground Passenger Transportation	20	11,692
		488	Support Activities for Transportation	30	17,945
	Transportation and Warehousing Total			122	61,137
51	Information				
		511	Publishing Industries (except Internet)	215	153,988
		512	Motion Picture and Sound Recording Industries	34	58,165
		515	Broadcasting (except Internet)	Suppressed	99,742
		517	Telecommunications	330	1,851,921
		518	Data Processing, Hosting, and Related Services	25	142,625
		519	Other Information Services	14	3,292
	Information Total			631	2,309,979
52	Finance and Insurance				
		522	Credit Intermediation and Related Activities	96	132,154
		524	Insurance Carriers and Related Activities	16	28,337
	Finance and Insurance Total			124	165,167
53	Real Estate and Rental and Leasing				
		531	Real Estate	104	22,673
		532	Rental and Leasing Services	723	626,799
	Real Estate and Rental and Leasing Total			827	649,491
54	Professional, Scientific, and Technical Services				
	Professional, Scientific, and Technical Services Total	541	Professional, Scientific, and Technical Services	2,435	911,257
				2,435	911,257
55	Management of Companies and Enterprises				
	Management of Companies and Enterprises Total	551	Management of Companies and Enterprises	34	118,469
				34	118,469
56	Administrative and Support and Waste Management and Remediation Services				
	Administrative and Support and Waste Management and Remediation Services Total	561	Administrative and Support Services	788	399,243
				795	402,502
61	Educational Services				
	Educational Services Total	611	Educational Services	116	115,869
				116	115,869
62	Health Care and Social Assistance				
	Health Care and Social Assistance Total	621	Ambulatory Health Care Services	195	61,304
				220	68,665
71	Arts, Entertainment, and Recreation				
	Arts, Entertainment, and Recreation Total	711	Performing Arts, Spectator Sports, and Related Industries	106	207,731
		713	Amusement, Gambling, and Recreation Industries	259	135,031
				373	343,920
72	Accommodation and Food Services				
	Accommodation and Food Services Total	721	Accommodation	214	359,571
		722	Food Services and Drinking Places	3,344	2,303,737
				3,558	2,663,308
81	Other Services (except Public Administration)				
	Other Services (except Public Administration) Total	811	Repair and Maintenance	1,534	525,629
		812	Personal and Laundry Services	2,071	572,854
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	225	69,386
				3,830	1,167,869
92	Public Administration				
	Public Administration Total	921	Executive, Legislative, and Other General Government Support	Suppressed	109,340
				39	109,433
99	Not Reported				
	Not Reported Total			414	72,287
<b>Grand Total</b>				<b>26,629</b>	<b>26,250,265</b>

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, 2008**

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 2008 generated football stadium district sales and use taxes of \$21,120,364. 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 2008 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 2008 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 2008.

## Football District Sales and Use Tax Reported by NAICS CY 2008

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	15	5,700
	Agriculture, Forestry, Fishing and Hunting Total			20	8,572
21	Mining, Quarrying, and Oil and Gas Extraction				
		212	Mining (except Oil and Gas)	19	33,728
	Mining, Quarrying, and Oil and Gas Extraction Total			19	33,735
22	Utilities				
		221	Utilities	17	1,169,213
	Utilities Total			17	1,169,213
23	Construction				
		236	Construction of Buildings	35	119,478
		237	Heavy and Civil Engineering Construction	19	151,492
		238	Specialty Trade Contractors	208	411,316
	Construction Total			262	682,285
31-33	Manufacturing				
		312	Beverage and Tobacco Product Manufacturing	12	21,237
		321	Wood Product Manufacturing	24	14,379
		322	Paper Manufacturing	11	182,848
		323	Printing and Related Support Activities	16	3,671
		325	Chemical Manufacturing	28	19,745
		327	Nonmetallic Mineral Product Manufacturing	17	69,676
		332	Fabricated Metal Product Manufacturing	29	51,759
		333	Machinery Manufacturing	38	22,149
		334	Computer and Electronic Product Manufacturing	17	13,071
		335	Electrical Equipment, Appliance, and Component Manufacturing	16	6,463
		336	Transportation Equipment Manufacturing	11	11,491
		337	Furniture and Related Product Manufacturing	19	36,984
		339	Miscellaneous Manufacturing	171	157,059
	Manufacturing Total			442	663,809
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	502	1,011,894
		424	Merchant Wholesalers, Nondurable Goods	174	305,256
		425	Wholesale Electronic Markets and Agents and Brokers	Suppressed	67,227
	Wholesale Trade Total			693	1,384,377
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	563	2,112,105
		442	Furniture and Home Furnishings Stores	94	259,252
		443	Electronics and Appliance Stores	70	354,829
		444	Building Material and Garden Equipment and Supplies Dealers	166	1,018,919
		445	Food and Beverage Stores	92	618,245
		446	Health and Personal Care Stores	Suppressed	167,858
		447	Gasoline Stations	89	319,568
		448	Clothing and Clothing Accessories Stores	149	636,287
		451	Sporting Goods, Hobby, Book, and Music Stores	105	309,631
		452	General Merchandise Stores	53	2,088,192
		453	Miscellaneous Store Retailers	811	1,625,289
		454	Nonstore Retailers	151	574,140
	Retail Trade Total			2,376	10,084,314

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 2008

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 (\$)
48-49	Transportation and Warehousing				
		484	Truck Transportation	11	21,400
	Transportation and Warehousing Total			32	63,112
51	Information				
		511	Publishing Industries (except Internet)	68	89,445
		517	Telecommunications	161	1,271,305
		518	Data Processing, Hosting, and Related Services	11	46,298
	Information Total			254	1,460,838
52	Finance and Insurance				
		522	Credit Intermediation and Related Activities	40	132,659
	Finance and Insurance Total			51	143,401
53	Real Estate and Rental and Leasing				
		531	Real Estate	18	11,755
		532	Rental and Leasing Services	232	522,143
	Real Estate and Rental and Leasing Total			250	533,901
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	583	664,279
	Professional, Scientific, and Technical Services Total			583	664,279
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	14	61,689
	Management of Companies and Enterprises Total			14	61,689
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	183	169,994
	Administrative and Support and Waste Management and Remediation Services Total			183	170,935
61	Educational Services				
		611	Educational Services	21	66,222
	Educational Services Total			21	66,222
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	42	149,652
	Health Care and Social Assistance Total			44	152,298
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	21	491,650
		713	Amusement, Gambling, and Recreation Industries	54	141,677
	Arts, Entertainment, and Recreation Total			76	633,761
72	Accommodation and Food Services				
		721	Accommodation	64	442,875
		722	Food Services and Drinking Places	550	1,766,072
	Accommodation and Food Services Total			614	2,208,947
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	318	369,217
		812	Personal and Laundry Services	461	445,853
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	23	11,821
	Other Services (except Public Administration) Total			802	826,892
92	Public Administration				
	Public Administration Total			Suppressed	46,824
99	Not Reported				
	Not Reported Total			93	60,960
<b>Grand Total</b>				<b>6,852</b>	<b>21,120,364</b>

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, 2006 - 2008

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 2006 through 2008. As of December 2008, Ephraim and Sister Bay have not imposed the premier resort area tax.

TABLE 5  
PREMIER RESORT AREA TAX BY MUNICIPALITY, 2006- 2008

	<b>Wiscosin Dells</b>	<b>Lake Delton</b>	<b>Bayfield</b>	<b>Eagle River</b>	<b>Totals</b>
2006	\$540,145	\$1,443,045	\$63,368		\$2,046,558
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

## 5. COUNTY SALES AND USE TAX BY NAICS CODE, 2008

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 60 counties that levied the tax in 2008. 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 2008 and reported taxable sales exceeding \$10,000.

Transactions in calendar year 2008 generated county sales and use taxes of \$281,218,714. 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 2008 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 2008. 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 2008 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 Tax Reported by NAICS for Counties Imposing Sales and Use Tax CY 2008

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	256	271,803
		112	Animal Production	87	44,037
		113	Forestry and Logging	19	8,581
		114	Fishing, Hunting and Trapping	46	19,058
		115	Support Activities for Agriculture and Forestry	57	33,458
	Agriculture, Forestry, Fishing and Hunting Total			465	376,936
21	Mining, Quarrying, and Oil and Gas Extraction				
		212	Mining (except Oil and Gas)	277	663,873
	Mining, Quarrying, and Oil and Gas Extraction Total			285	688,754
22	Utilities				
		221	Utilities	141	14,150,610
	Utilities Total			141	14,150,610
23	Construction				
		236	Construction of Buildings	320	1,477,205
		237	Heavy and Civil Engineering Construction	134	1,594,581
		238	Specialty Trade Contractors	2,206	4,804,616
	Construction Total			2,660	7,878,955
31-33	Manufacturing				
		311	Food Manufacturing	89	278,638
		312	Beverage and Tobacco Product Manufacturing	74	225,835
		315	Apparel Manufacturing	54	92,655
		316	Leather and Allied Product Manufacturing	19	5,554
		321	Wood Product Manufacturing	203	470,837
		322	Paper Manufacturing	41	317,809
		323	Printing and Related Support Activities	117	123,904
		324	Petroleum and Coal Products Manufacturing	17	161,502
		325	Chemical Manufacturing	83	183,674
		326	Plastics and Rubber Products Manufacturing	56	140,696
		327	Nonmetallic Mineral Product Manufacturing	115	1,323,569
		331	Primary Metal Manufacturing	36	239,877
		332	Fabricated Metal Product Manufacturing	200	716,160
		333	Machinery Manufacturing	311	1,028,626
		334	Computer and Electronic Product Manufacturing	95	412,441
		335	Electrical Equipment, Appliance, and Component Manufacturing	104	11,789
		336	Transportation Equipment Manufacturing	57	1,143,196
		337	Furniture and Related Product Manufacturing	128	394,810
		339	Miscellaneous Manufacturing	1,074	2,476,142
	Manufacturing Total			2,890	9,776,449
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	1,972	13,750,931
		424	Merchant Wholesalers, Nondurable Goods	855	5,564,062
		425	Wholesale Electronic Markets and Agents and Brokers	46	574,568
	Wholesale Trade Total			2,873	19,889,562

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 2008

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 (\$)
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,634	28,042,585
		442	Furniture and Home Furnishings Stores	988	4,374,968
		443	Electronics and Appliance Stores	595	4,456,170
		444	Building Material and Garden Equipment and Supplies Dealers	1,876	18,130,021
		445	Food and Beverage Stores	1,921	8,772,308
		446	Health and Personal Care Stores	288	3,041,216
		447	Gasoline Stations	1,175	6,774,695
		448	Clothing and Clothing Accessories Stores	1,278	7,503,701
		451	Sporting Goods, Hobby, Book, and Music Stores	1,184	3,905,992
		452	General Merchandise Stores	435	27,411,158
		453	Miscellaneous Store Retailers	8,583	19,879,048
		454	Nonstore Retailers	1,054	3,522,956
	Retail Trade Total			22,011	135,814,820
48-49	Transportation and Warehousing				
		481	Air Transportation	32	41,374
		483	Water Transportation	18	24,244
		484	Truck Transportation	118	255,388
		485	Transit and Ground Passenger Transportation	34	86,295
		488	Support Activities for Transportation	69	124,397
		493	Warehousing and Storage	18	67,944
	Transportation and Warehousing Total			302	901,236
51	Information				
		511	Publishing Industries (except Internet)	370	990,487
		512	Motion Picture and Sound Recording Industries	84	432,509
		515	Broadcasting (except Internet)	27	1,267,154
		517	Telecommunications	583	18,091,786
		518	Data Processing, Hosting, and Related Services	33	797,486
		519	Other Information Services	Suppressed	21,424
	Information Total			1,128	21,602,222
52	Finance and Insurance				
		522	Credit Intermediation and Related Activities	186	1,050,399
		523	Securities, Commodity Contracts, and Other Financial Investments and F	16	25,880
		524	Insurance Carriers and Related Activities	33	295,702
	Finance and Insurance Total			245	1,390,006
53	Real Estate and Rental and Leasing				
		531	Real Estate	361	373,313
		532	Rental and Leasing Services	1,829	5,451,122
	Real Estate and Rental and Leasing Total			2,190	5,824,929
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	4,816	8,135,652
	Professional, Scientific, and Technical Services Total			4,816	8,135,652
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	48	796,797
	Management of Companies and Enterprises Total			48	796,797

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 2008

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 (\$)
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	1,765	2,455,263
		562	Waste Management and Remediation Services	24	33,336
	Administrative and Support and Waste Management and Remediation Services Total			1,789	2,488,599
61	Educational Services				
		611	Educational Services	299	1,359,356
	Educational Services Total			299	1,359,356
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	369	476,185
		622	Hospitals	19	45,335
		623	Nursing and Residential Care Facilities	16	47,808
		624	Social Assistance	14	8,371
	Health Care and Social Assistance Total			418	577,699
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	348	1,503,214
		712	Museums, Historical Sites, and Similar Institutions	27	28,721
		713	Amusement, Gambling, and Recreation Industries	834	2,080,957
	Arts, Entertainment, and Recreation Total			1,209	3,612,892
72	Accommodation and Food Services				
		721	Accommodation	2,339	6,139,257
		722	Food Services and Drinking Places	9,892	25,157,909
	Accommodation and Food Services Total			12,231	31,297,166
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	4,642	5,985,455
		812	Personal and Laundry Services	4,563	5,626,241
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	592	637,969
	Other Services (except Public Administration) Total			9,797	12,249,676
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	208	1,333,970
	Public Administration Total			214	1,335,371
99	Not Reported				
		999	Not Reported	1,259	1,071,027
	Not Reported Total			1,259	1,071,027
<b>Grand Total</b>				<b>67,270</b>	<b>281,218,714</b>

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