
**STATE AND LOCAL SALES AND USE TAX REPORT:
REVENUES FROM SALES IN CALENDAR YEAR 2013**

**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	4
2. Baseball Park District Sales and Use Tax by NAICS Code	9
3. Football Stadium District Sales and Use Tax by NAICS Code	13
4. County Sales and Use Tax by NAICS Code and by County	16

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<http://www.revenue.wi.gov/>

**STATE AND LOCAL SALES AND USE TAX REPORT:
TAX REVENUE FROM SALES IN CALENDAR YEAR 2013**

This report shows sales and use tax collections by North American Industry Classification System (NAICS) code for the following tax types:

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.

The sales and use tax data in this report reflect sales that occurred in calendar year 2013 and were obtained from sales and use tax returns filed with the Wisconsin Department of Revenue (DOR). 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, audits, interest, or penalties.

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. However, the tax amount listed provides information 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. The presented number of filers above the \$10,000 threshold and total tax figures are not affected by suppressing the underlying detail. In general, tables in this report include two-digit NAICS information, even if certain figures must be suppressed. Three-digit information appears only where disclosure standards permit at least some information to be presented.

The Executive Office of the President, Office of Management and Budget, first published 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 covers the entire economy, classifying activities into 20 sectors and 1,170 industries.¹

Upon registering for Wisconsin business taxes, registrants self-select a NAICS code that best describes their primary business activities. The NAICS codes used by DOR are included in the instructions for the Business Tax Registration form (form BTR-101).²

Business may evolve over time such that another NAICS code would be more accurate than the NAICS 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.

Table 1 shows the total sales and use tax rate in each county as of December 2013 and the date the tax was imposed. Figure 1 is a map showing the year county sales and use taxes were imposed as of December 2013. Counties are color-coded to show the period in which they imposed their taxes.

¹ 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>.

² The form and instructions are available online at <http://www.dor.state.wi.us/forms/sales/index.html>.

As of December 2013:

- 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 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).

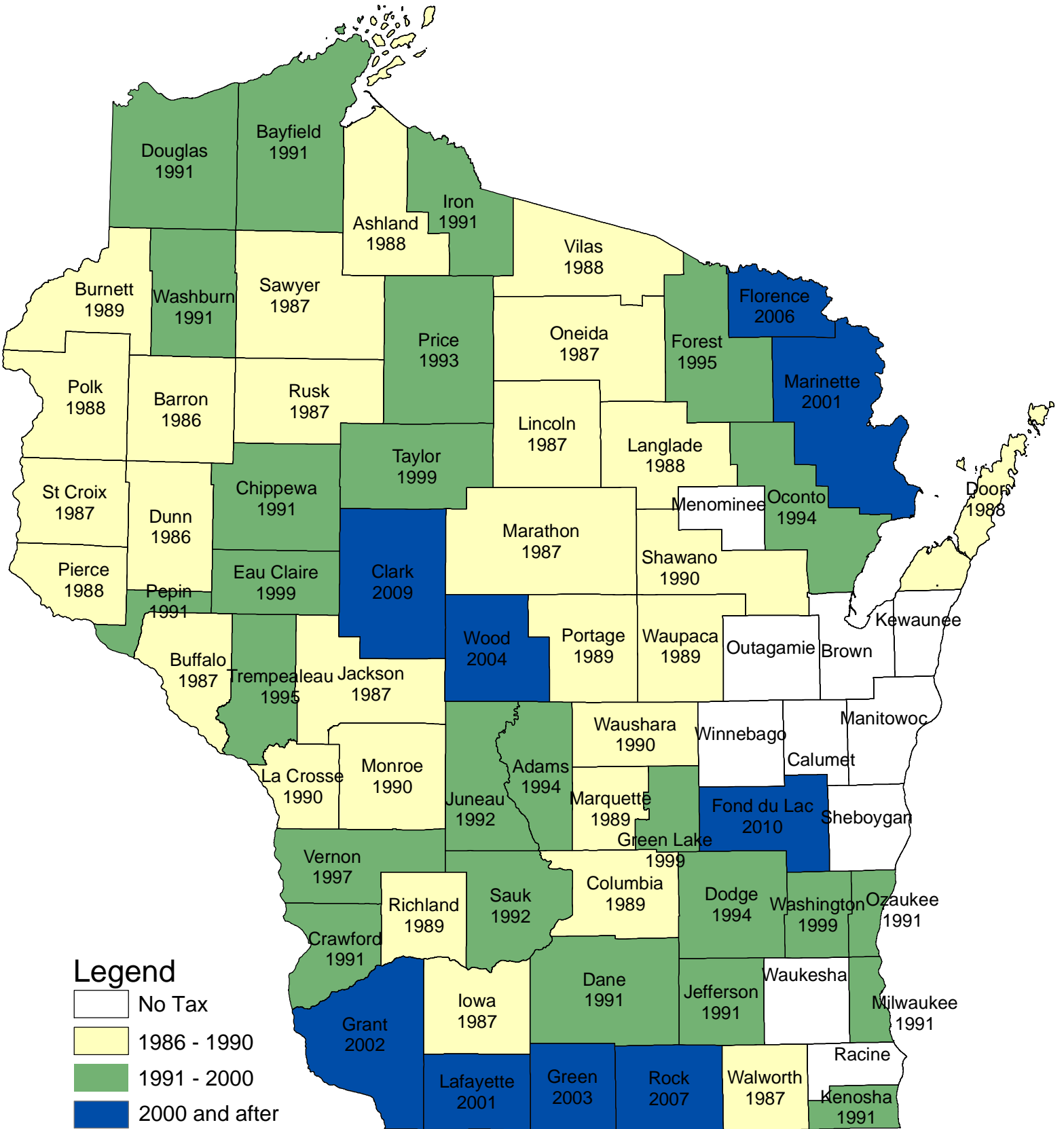
TABLE 1
WISCONSIN SALES AND USE TAX RATES AS OF DECEMBER 2013

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.

Chart 1: Year County Sales Tax Imposed



1. STATE SALES AND USE TAX BY NAICS CODE, 2013

In 2013, taxable transactions generated state sales and use taxes of \$4,374,235,148, as reported by filers. Sales and use taxes fall primarily on tangible personal property sold to final consumers. Businesses classified as retailers (NAICS 44-45) generated 47% of state sales and use taxes in 2013.

Table 2 shows the amount of state sales and use tax in 2013 by NAICS code. The data were obtained from sales and use tax returns filed with the Wisconsin Department of Revenue. The number of filers displayed in the table is limited to filers with taxable sales in excess \$10,000. The number of filers that reported taxable sales exceeding \$10,000 in 2013 was 82,689 (The total number of filers, including those under \$10,000 in taxable sales, was 155,287). The sales and use tax amounts in the table include all filers. The number of filers may not represent the number of businesses in a particular industry as a single filer may have multiple locations.

"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 remitting the tax. The retailer's discount is the greater of 0.5% of the seller's sales tax liability or \$10 per return for returns filed timely. As of October 1, 2009, the retailer's discount is 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 automobiles, mobile homes 45 feet or less in length, trailers, semi-trailers, and other registered motor vehicles. Use tax is collected when these vehicles are registered with the state.

Table 2
State Sales and Use Tax Reported by NAICS CY 2013

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	350	4,845,284
		112	Animal Production	125	613,404
		113	Forestry and Logging	30	196,140
		114	Fishing, Hunting and Trapping	74	445,604
		115	Support Activities for Agriculture and Forestry	98	574,955
	Agriculture, Forestry, Fishing and Hunting Total			677	6,675,387
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	11,071,429
		213	Support Activities for Mining	Suppressed	Suppressed
	Mining, Quarrying, and Oil and Gas Extraction Total			289	11,289,271
22	Utilities				
		221	Utilities	170	214,539,900
	Utilities Total			170	214,539,900
23	Construction				
		236	Construction of Buildings	403	15,684,146
		237	Heavy and Civil Engineering Construction	157	19,842,783
		238	Specialty Trade Contractors	2,590	66,240,383
	Construction Total			3,150	101,767,312
31	Manufacturing				
		311	Food Manufacturing	150	5,025,933
		312	Beverage and Tobacco Product Manufacturing	366	4,005,383
		313	Textile Mills	20	318,081
		314	Textile Product Mills	13	64,546
		315	Apparel Manufacturing	76	558,743
		316	Leather and Allied Product Manufacturing	29	330,067
		321	Wood Product Manufacturing	243	6,732,903
		322	Paper Manufacturing	46	8,026,518
		323	Printing and Related Support Activities	220	11,514,049
		324	Petroleum and Coal Products Manufacturing	18	2,422,790
		325	Chemical Manufacturing	139	8,011,533
		326	Plastics and Rubber Products Manufacturing	92	2,829,616
		327	Nonmetallic Mineral Product Manufacturing	142	15,340,510
		331	Primary Metal Manufacturing	59	3,066,939
		332	Fabricated Metal Product Manufacturing	307	18,729,862
		333	Machinery Manufacturing	414	17,102,556
		334	Computer and Electronic Product Manufacturing	162	14,629,941
		335	Electrical Equipment, Appliance, and Component Manufacturing	125	9,172,391
		336	Transportation Equipment Manufacturing	103	9,060,996
		337	Furniture and Related Product Manufacturing	178	6,540,023
		339	Miscellaneous Manufacturing	1,226	29,323,588

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

Table 2
State Sales and Use Tax Reported by NAICS CY 2013

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 (\$)
	Manufacturing Total			4,128	172,806,969
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	2,344	236,250,174
		424	Merchant Wholesalers, Nondurable Goods	975	75,729,701
		425	Wholesale Electronic Markets and Agents and Brokers	50	12,336,939
	Wholesale Trade Total			3,369	324,316,814
44	Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,681	496,809,668
		442	Furniture and Home Furnishings Stores	998	61,765,554
		443	Electronics and Appliance Stores	603	69,415,039
		444	Building Material and Garden Equipment and Supplies Dealers	1,921	257,361,919
		445	Food and Beverage Stores	2,265	123,684,381
		446	Health and Personal Care Stores	420	49,527,049
		447	Gasoline Stations	1,434	101,187,444
		448	Clothing and Clothing Accessories Stores	1,459	116,357,827
		451	Sporting Goods, Hobby, Book, and Music Stores	1,417	65,092,119
		452	General Merchandise Stores	519	400,360,928
		453	Miscellaneous Store Retailers	8,706	247,261,354
		454	Nonstore Retailers	1,416	73,342,914
	Retail Trade Total			23,839	2,062,166,196
48	Transportation and Warehousing				
		481	Air Transportation	45	890,562
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	25	314,957
		484	Truck Transportation	151	1,993,336
		485	Transit and Ground Passenger Transportation	40	919,072
		486	Pipeline Transportation	Suppressed	1,090,413
		487	Scenic and Sightseeing Transportation	19	57,239
		488	Support Activities for Transportation	109	2,326,343
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	227,056
		493	Warehousing and Storage	35	1,092,460
	Transportation and Warehousing Total			441	12,193,968
51	Information				
		511	Publishing Industries (except Internet)	435	11,594,868
		512	Motion Picture and Sound Recording Industries	103	8,226,921
		515	Broadcasting (except Internet)	29	40,320,950
		517	Telecommunications	543	305,866,416
		518	Data Processing, Hosting, and Related Services	58	5,685,018
		519	Other Information Services	45	1,545,808
	Information Total			1,213	373,239,981
52	Finance and Insurance				

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

Table 2
State Sales and Use Tax Reported by NAICS CY 2013

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 (\$)
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed
		522	Credit Intermediation and Related Activities	187	15,652,370
		523	Securities, Commodity Contracts, and Other Financial Investments	23	611,041
		524	Insurance Carriers and Related Activities	46	4,170,157
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	910,271
	Finance and Insurance Total			270	21,350,012
53	Real Estate and Rental and Leasing				
		531	Real Estate	589	7,215,545
		532	Rental and Leasing Services	1,885	78,889,033
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Wor	Suppressed	1,064,559
	Real Estate and Rental and Leasing Total			2,484	87,169,138
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	5,565	116,505,500
	Professional, Scientific, and Technical Services Total			5,565	116,505,500
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	55	17,843,721
	Management of Companies and Enterprises Total			55	17,843,721
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	2,426	31,290,258
		562	Waste Management and Remediation Services	56	1,496,716
	Administrative and Support and Waste Management and Remediation Services Total			2,482	32,786,975
61	Educational Services				
		611	Educational Services	420	16,413,131
	Educational Services Total			420	16,413,131
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	640	7,902,406
		622	Hospitals	49	950,184
		623	Nursing and Residential Care Facilities	33	825,704
		624	Social Assistance	25	416,387
	Health Care and Social Assistance Total			747	10,094,681
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	573	23,660,748
		712	Museums, Historical Sites, and Similar Institutions	29	310,348
		713	Amusement, Gambling, and Recreation Industries	1,128	30,916,150
	Arts, Entertainment, and Recreation Total			1,730	54,887,246
72	Accommodation and Food Services				
		721	Accommodation	2,561	85,999,847
		722	Food Services and Drinking Places	12,135	375,962,429
	Accommodation and Food Services Total			14,696	461,962,276
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	5,810	90,877,673
		812	Personal and Laundry Services	5,108	95,342,510

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

Table 2
State Sales and Use Tax Reported by NAICS CY 2013

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 (\$)
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizati	Suppressed	10,347,357
		814	Private Households	Suppressed	4,822
	Other Services (except Public Administration) Total			11,688	196,572,362
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	276	15,905,103
		925	Administration of Housing Programs, Urban Planning, and Commu	Suppressed	Suppressed
		926	Administration of Economic Programs	Suppressed	Suppressed
	Public Administration Total			290	16,039,258
99	Not Reported				
		999	Not Reported	4,986	63,615,052
	Not Reported Total			4,986	63,615,052
Grand Total				82,689	4,374,235,148

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

2. **BASEBALL PARK DISTRICT SALES AND USE TAX, 2013**

1995 Wisconsin Act 56 authorized the baseball park district sales and use tax. The Act imposed a 0.1% sales and use tax in the five southeast counties of Milwaukee, Ozaukee, Racine, Washington, and Waukesha as of January 1, 1996. The state (DOR) collects the tax on behalf of the Southeast Wisconsin Professional Baseball Park and retains 1.5% of tax collections to cover administrative costs. Net tax collections are distributed to the district authority to fund construction and maintenance of Miller Park.

In 2013, taxable transactions generated baseball park district sales and use taxes of \$26,835,298. Table 3 shows the number of filers and baseball district sales and use taxes in 2013 by NAICS code. The tax amount reported does not include penalties, interest, occasional sales, or the reduction for the retailer's discount.

The number of filers shown is the number of sellers in a NAICS code that filed a sales tax return in 2013 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.

Comparison to Baseball Park District Sales and Use Tax Distributions

The amounts distributed to the district during 2013 differ from the amounts in Table 3 due to the retailer's discount, state administrative fee, interest, penalties, occasional sales, and the timing of both sales tax returns and distributions to the district. Generally, sales tax distributions reflect the previous month's collections. Distributions are also adjusted to reflect audit adjustments and refunds.

Table 3
Baseball Stadium District Sales and Use Tax Reported by NAICS CY2013

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	73	25,363
		112	Animal Production	17	2,177
		113	Forestry and Logging	Suppressed	Suppressed
		114	Fishing, Hunting and Trapping	Suppressed	Suppressed
		115	Support Activities for Agriculture and Forestry	Suppressed	2,651
	Agriculture, Forestry, Fishing and Hunting Total			117	30,427
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	76,650
		213	Support Activities for Mining	Suppressed	Suppressed
	Mining, Quarrying, and Oil and Gas Extraction Total			44	77,317
22	Utilities				
		221	Utilities	Suppressed	Suppressed
	Utilities Total			Suppressed	Suppressed
23	Construction				
		236	Construction of Buildings	109	68,027
		237	Heavy and Civil Engineering Construction	46	126,449
		238	Specialty Trade Contractors	728	388,108
	Construction Total			883	582,584
31	Manufacturing				
		311	Food Manufacturing	53	18,958
		312	Beverage and Tobacco Product Manufacturing	154	29,623
		313	Textile Mills	Suppressed	Suppressed
		314	Textile Product Mills	Suppressed	Suppressed
		315	Apparel Manufacturing	22	3,321
		316	Leather and Allied Product Manufacturing	Suppressed	Suppressed
		321	Wood Product Manufacturing	73	30,540
		322	Paper Manufacturing	26	16,341
		323	Printing and Related Support Activities	110	85,740
		324	Petroleum and Coal Products Manufacturing	Suppressed	Suppressed
		325	Chemical Manufacturing	73	89,268
		326	Plastics and Rubber Products Manufacturing	39	10,776
		327	Nonmetallic Mineral Product Manufacturing	53	43,338
		331	Primary Metal Manufacturing	24	14,023
		332	Fabricated Metal Product Manufacturing	108	64,337
		333	Machinery Manufacturing	171	91,578
		334	Computer and Electronic Product Manufacturing	98	176,387
		335	Electrical Equipment, Appliance, and Component Manufacturing	77	124,666
		336	Transportation Equipment Manufacturing	45	69,955
		337	Furniture and Related Product Manufacturing	60	50,818
		339	Miscellaneous Manufacturing	581	174,241
	Manufacturing Total			1,798	1,115,508
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	1,152	1,499,444
		424	Merchant Wholesalers, Nondurable Goods	478	658,455
		425	Wholesale Electronic Markets and Agents and Brokers	32	103,208
	Wholesale Trade Total			1,662	2,261,106
44	Retail Trade				
		441	Motor Vehicle and Parts Dealers	1,107	2,868,976

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

Table 3
Baseball Stadium District Sales and Use Tax Reported by NAICS CY2013

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 (\$)
			442 Furniture and Home Furnishings Stores	315	465,132
			443 Electronics and Appliance Stores	191	417,958
			444 Building Material and Garden Equipment and Supplies Dealers	469	1,264,636
			445 Food and Beverage Stores	821	703,779
			446 Health and Personal Care Stores	128	420,105
			447 Gasoline Stations	467	469,733
			448 Clothing and Clothing Accessories Stores	526	788,999
			451 Sporting Goods, Hobby, Book, and Music Stores	338	380,874
			452 General Merchandise Stores	167	2,414,033
			453 Miscellaneous Store Retailers	2,430	1,434,665
			454 Nonstore Retailers	526	412,285
	Retail Trade Total			7,485	12,041,174
48	Transportation and Warehousing				
			481 Air Transportation	14	8,315
			482 Rail Transportation	Suppressed	Suppressed
			483 Water Transportation	Suppressed	Suppressed
			484 Truck Transportation	35	8,941
			485 Transit and Ground Passenger Transportation	17	10,844
			486 Pipeline Transportation	Suppressed	Suppressed
			487 Scenic and Sightseeing Transportation	Suppressed	Suppressed
			488 Support Activities for Transportation	33	21,464
			491 Postal Service	Suppressed	Suppressed
			492 Couriers and Messengers	Suppressed	Suppressed
			493 Warehousing and Storage	13	2,551
	Transportation and Warehousing Total			130	66,849
51	Information				
			511 Publishing Industries (except Internet)	225	74,581
			512 Motion Picture and Sound Recording Industries	Suppressed	Suppressed
			515 Broadcasting (except Internet)	Suppressed	Suppressed
			517 Telecommunications	298	1,799,821
			518 Data Processing, Hosting, and Related Services	37	45,143
			519 Other Information Services	29	16,205
	Information Total			637	2,286,631
52	Finance and Insurance				
			521 Monetary Authorities-Central Bank	Suppressed	Suppressed
			522 Credit Intermediation and Related Activities	75	112,445
			523 Securities, Commodity Contracts, and Other Financial Investments	11	5,934
			524 Insurance Carriers and Related Activities	17	21,433
			525 Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total			110	150,679
53	Real Estate and Rental and Leasing				
			531 Real Estate	Suppressed	37,046
			532 Rental and Leasing Services	577	511,484
			533 Lessors of Nonfinancial Intangible Assets (except Copyrighted Wor	Suppressed	Suppressed
	Real Estate and Rental and Leasing Total			714	549,113
54	Professional, Scientific, and Technical Services				
			541 Professional, Scientific, and Technical Services	2,096	806,859
	Professional, Scientific, and Technical Services Total			2,096	806,859
55	Management of Companies and Enterprises				
			551 Management of Companies and Enterprises	31	95,269

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

Table 3
Baseball Stadium District Sales and Use Tax Reported by NAICS CY2013

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 (\$)
	Management of Companies and Enterprises Total			31	95,269
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	815	225,004
		562	Waste Management and Remediation Services	17	4,984
	Administrative and Support and Waste Management and Remediation Services Total			832	229,988
61	Educational Services				
		611	Educational Services	127	93,490
	Educational Services Total			127	93,490
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	215	55,332
		622	Hospitals	18	8,692
		623	Nursing and Residential Care Facilities	12	11,142
		624	Social Assistance	Suppressed	Suppressed
	Health Care and Social Assistance Total			254	77,720
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	Suppressed	221,170
		712	Museums, Historical Sites, and Similar Institutions	Suppressed	Suppressed
		713	Amusement, Gambling, and Recreation Industries	247	154,031
	Arts, Entertainment, and Recreation Total			363	375,832
72	Accommodation and Food Services				
		721	Accommodation	206	381,540
		722	Food Services and Drinking Places	2,960	2,415,611
	Accommodation and Food Services Total			3,166	2,797,152
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	1,418	549,727
		812	Personal and Laundry Services	1,659	743,330
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizati	Suppressed	78,488
		814	Private Households	Suppressed	Suppressed
	Other Services (except Public Administration) Total			3,269	1,371,601
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	42	88,558
	Public Administration Total			50	89,245
99	Not Reported				
		999	Not Reported	1,187	378,803
	Not Reported Total			1,187	378,803
Grand Total				24,991	26,835,298

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

3. FOOTBALL STADIUM DISTRICT SALES AND USE TAX, 2013

1999 Wisconsin Act 167 authorized the football stadium district sales and use tax. The Act imposed 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. The state (DOR) collects the tax on behalf of the Green Bay/Brown County Professional Football Stadium District and retains 1.50% of tax collections to cover administrative costs. Net tax collections are distributed to the district authority to fund the renovation and maintenance of Lambeau Field.

Transactions in calendar year 2013 generated football stadium district sales and use taxes of \$23,150,137. Table 4 shows numbers of taxpayers and football district sales and use taxes in 2013 by NAICS code. The tax amount reported does not include penalties, interest, occasional sales, or the reduction for the retailer's discount.

The number of filers shown is the number of taxpayers in a NAICS code that filed a sales tax return in 2013 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.

Comparison to Football Stadium District Sales and Use Tax Distributions

The amounts distributed to the district during 2013 differ from the amounts in Table 4 due to the retailer's discount, state administrative fee, interest, penalties, occasional sales, and the timing of both sales tax returns and distributions to the district. Generally, sales tax distributions reflect the previous month's collections. Distributions are also adjusted to reflect audit adjustments and refunds.

Table 4
Football Stadium District Sales and Use Tax Reported by NAICS CY 2013

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	11	12,160
	Agriculture, Forestry, Fishing and Hunting Total			23	16,615
21	Mining, Quarrying, and Oil and Gas Extraction				
	Mining, Quarrying, and Oil and Gas Extraction Total			24	72,042
22	Utilities				
	Utilities Total			Suppressed	Suppressed
23	Construction				
		236	Construction of Buildings	52	76,275
		237	Heavy and Civil Engineering Construction	22	273,917
		238	Specialty Trade Contractors	203	437,474
	Construction Total			277	787,666
31	Manufacturing				
		312	Beverage and Tobacco Product Manufacturing	19	20,423
		315	Apparel Manufacturing	15	3,031
		321	Wood Product Manufacturing	27	18,209
		322	Paper Manufacturing	14	150,822
		323	Printing and Related Support Activities	29	51,516
		325	Chemical Manufacturing	31	18,336
		326	Plastics and Rubber Products Manufacturing	18	21,872
		327	Nonmetallic Mineral Product Manufacturing	16	61,986
		332	Fabricated Metal Product Manufacturing	47	83,431
		333	Machinery Manufacturing	59	54,797
		334	Computer and Electronic Product Manufacturing	30	53,672
		335	Electrical Equipment, Appliance, and Component Manufacturing	21	13,956
		336	Transportation Equipment Manufacturing	14	17,356
		337	Furniture and Related Product Manufacturing	17	44,721
		339	Miscellaneous Manufacturing	182	146,306
	Manufacturing Total			565	803,707
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	550	1,240,269
		424	Merchant Wholesalers, Nondurable Goods	197	292,581
		425	Wholesale Electronic Markets and Agents and Brokers	17	93,010
	Wholesale Trade Total			764	1,625,860
44	Retail Trade				
		441	Motor Vehicle and Parts Dealers	556	2,302,216
		442	Furniture and Home Furnishings Stores	90	290,107
		443	Electronics and Appliance Stores	63	381,973
		444	Building Material and Garden Equipment and Supplies Dealers	153	1,277,379
		445	Food and Beverage Stores	82	650,199
		446	Health and Personal Care Stores	39	211,599
		447	Gasoline Stations	89	387,780
		448	Clothing and Clothing Accessories Stores	160	673,651
		451	Sporting Goods, Hobby, Book, and Music Stores	102	280,412
		452	General Merchandise Stores	49	2,110,277
		453	Miscellaneous Store Retailers	680	1,435,709
		454	Nonstore Retailers	194	771,426
	Retail Trade Total			2,257	10,772,729
48	Transportation and Warehousing				
		484	Truck Transportation	14	15,577
	Transportation and Warehousing Total			39	49,313
51	Information				
		511	Publishing Industries (except Internet)	77	74,683
		517	Telecommunications	145	1,241,078

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

Table 4
Football Stadium District Sales and Use Tax Reported by NAICS CY 2013

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 (\$)
	Information Total		518 Data Processing, Hosting, and Related Services	16	12,192
52	Finance and Insurance			264	1,569,748
	Finance and Insurance Total		522 Credit Intermediation and Related Activities	38	159,771
53	Real Estate and Rental and Leasing			50	174,170
	Real Estate and Rental and Leasing Total		531 Real Estate	Suppressed	16,300
			532 Rental and Leasing Services	202	651,098
			533 Lessors of Nonfinancial Intangible Assets (except Copyrighted Wor	Suppressed	Suppressed
	Real Estate and Rental and Leasing Total			226	668,071
54	Professional, Scientific, and Technical Services		541 Professional, Scientific, and Technical Services	545	700,296
	Professional, Scientific, and Technical Services Total			545	700,296
55	Management of Companies and Enterprises				
	Management of Companies and Enterprises Total			Suppressed	Suppressed
56	Administrative and Support and Waste Management and Remediation Services		561 Administrative and Support Services	Suppressed	142,452
	Administrative and Support and Waste Management and Remediation Services Total			208	212,496
61	Educational Services		611 Educational Services	29	80,634
	Educational Services Total			29	80,634
62	Health Care and Social Assistance		621 Ambulatory Health Care Services	Suppressed	135,445
	Health Care and Social Assistance Total			55	144,942
71	Arts, Entertainment, and Recreation		711 Performing Arts, Spectator Sports, and Related Industries	Suppressed	Suppressed
	Arts, Entertainment, and Recreation Total		713 Amusement, Gambling, and Recreation Industries	58	150,630
				Suppressed	Suppressed
72	Accommodation and Food Services		721 Accommodation	59	407,308
	Accommodation and Food Services Total		722 Food Services and Drinking Places	510	1,983,689
				569	2,390,997
81	Other Services (except Public Administration)		811 Repair and Maintenance	315	394,131
	Other Services (except Public Administration) Total		812 Personal and Laundry Services	389	536,926
			813 Religious, Grantmaking, Civic, Professional, and Similar Organizati	26	16,018
				730	947,074
92	Public Administration				
	Public Administration Total			Suppressed	45,766
99	Not Reported		999 Not Reported	272	286,157
	Not Reported Total			272	286,157
Grand Total				7,012	23,150,317

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

5. COUNTY SALES AND USE TAX BY NAICS CODE, 2013

Counties are authorized to impose a 0.5% county sales and use tax. Table 5 presents total county sales and use tax information by NAICS code for the 62 counties that imposed the tax in 2013. The state (DOR) collects the tax on behalf of the counties and retains 1.75% of tax collections to cover administrative costs.

Transactions in calendar year 2013 generated county sales and use taxes of \$309,418,472. This is the amount of county sales and use tax reported by sellers. It does not include penalties, interest, occasional sales, or the reduction for the retailer's discount.

County Sales and Use Tax by County

Table 6 presents county sales and use tax information by NAICS code by county. The number of filers displayed for each county is the number of sellers/retailers in a NAICS code that filed a sales tax return in 2013 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 qualifies as a filer for Dane County so long as it engaged in at least one transaction sourced to Dane County. If this retailer reported 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.

Comparison to County Sales and Use Tax Distributions

The amounts distributed to counties during 2013 differ from the amounts in Table 6 due to the retailer's discount, state administrative fee, interest, penalties, occasional sales, and the timing of both sales tax returns and distributions to the district. Generally, sales tax distributions reflect the previous month's collections. Distributions are also adjusted to reflect audit adjustments and refunds.

Table 5
Statewide County Sales and Use Tax Reported by NAICS CY 2013

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	267	364,309
		112	Animal Production	83	41,339
		113	Forestry and Logging	23	17,977
		114	Fishing, Hunting and Trapping	53	32,138
		115	Support Activities for Agriculture and Forestry	77	46,364
	Agriculture, Forestry, Fishing and Hunting Total			503	502,128
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	793,552
		213	Support Activities for Mining	Suppressed	Suppressed
	Mining, Quarrying, and Oil and Gas Extraction Total			231	810,719
22	Utilities				
		221	Utilities	144	15,692,070
	Utilities Total			144	15,692,070
23	Construction				
		236	Construction of Buildings	309	1,226,441
		237	Heavy and Civil Engineering Construction	131	1,361,890
		238	Specialty Trade Contractors	2,003	4,742,189
	Construction Total			2,443	7,330,521
31	Manufacturing				
		311	Food Manufacturing	113	360,055
		312	Beverage and Tobacco Product Manufacturing	279	304,916
		313	Textile Mills	13	21,569
		314	Textile Product Mills	11	4,938
		315	Apparel Manufacturing	52	39,764
		316	Leather and Allied Product Manufacturing	20	22,580
		321	Wood Product Manufacturing	200	512,183
		322	Paper Manufacturing	36	353,005
		323	Printing and Related Support Activities	164	587,994
		324	Petroleum and Coal Products Manufacturing	17	197,482
		325	Chemical Manufacturing	114	372,609
		326	Plastics and Rubber Products Manufacturing	67	167,206
		327	Nonmetallic Mineral Product Manufacturing	117	1,261,827
		331	Primary Metal Manufacturing	42	222,082
		332	Fabricated Metal Product Manufacturing	231	922,005
		333	Machinery Manufacturing	335	1,099,939
		334	Computer and Electronic Product Manufacturing	134	773,903
		335	Electrical Equipment, Appliance, and Component Manufacturing	108	713,024
		336	Transportation Equipment Manufacturing	72	488,304
		337	Furniture and Related Product Manufacturing	153	500,863
		339	Miscellaneous Manufacturing	992	2,080,882
	Manufacturing Total			3,270	11,007,132
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	1,956	16,501,431
		424	Merchant Wholesalers, Nondurable Goods	798	5,211,382
		425	Wholesale Electronic Markets and Agents and Brokers	42	778,716
	Wholesale Trade Total			2,796	22,491,529
44	Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,317	35,345,262
		442	Furniture and Home Furnishings Stores	764	4,216,132
		443	Electronics and Appliance Stores	478	4,750,308
		444	Building Material and Garden Equipment and Supplies Dealers	1,561	18,999,731
		445	Food and Beverage Stores	1,783	9,423,969

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

Table 5
Statewide County Sales and Use Tax Reported by NAICS CY 2013

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 (\$)
		446	Health and Personal Care Stores	312	3,564,201
		447	Gasoline Stations	1,087	7,605,291
		448	Clothing and Clothing Accessories Stores	1,060	8,169,277
		451	Sporting Goods, Hobby, Book, and Music Stores	1,027	4,399,625
		452	General Merchandise Stores	404	28,481,584
		453	Miscellaneous Store Retailers	6,524	17,789,268
		454	Nonstore Retailers	1,086	5,126,419
	Retail Trade Total			18,403	147,871,066
48	Transportation and Warehousing				
		481	Air Transportation	31	68,337
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	15	22,450
		484	Truck Transportation	121	158,803
		485	Transit and Ground Passenger Transportation	29	76,682
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	13	4,564
		488	Support Activities for Transportation	86	189,136
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	22	91,055
	Transportation and Warehousing Total			330	1,031,416
51	Information				
		511	Publishing Industries (except Internet)	365	804,441
		512	Motion Picture and Sound Recording Industries	69	517,183
		515	Broadcasting (except Internet)	26	1,082,215
		517	Telecommunications	494	22,206,749
		518	Data Processing, Hosting, and Related Services	54	403,087
		519	Other Information Services	37	108,852
	Information Total			1,045	25,122,527
52	Finance and Insurance				
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed
		522	Credit Intermediation and Related Activities	150	993,922
		523	Securities, Commodity Contracts, and Other Financial Investments	Suppressed	49,367
		524	Insurance Carriers and Related Activities	36	336,930
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total			213	1,440,677
53	Real Estate and Rental and Leasing				
		531	Real Estate	Suppressed	598,032
		532	Rental and Leasing Services	1,486	5,402,255
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Wor	Suppressed	Suppressed
	Real Estate and Rental and Leasing Total			1,929	6,101,741
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	4,135	7,864,167
	Professional, Scientific, and Technical Services Total			4,135	7,864,167
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	50	1,261,018
	Management of Companies and Enterprises Total			50	1,261,018
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	1,752	2,201,024
		562	Waste Management and Remediation Services	46	56,190
	Administrative and Support and Waste Management and Remediation Services Total			1,798	2,257,214
61	Educational Services				
		611	Educational Services	301	1,322,855

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

Table 5
Statewide County Sales and Use Tax Reported by NAICS CY 2013

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 (\$)
	Educational Services Total			301	1,322,855
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	414	480,923
		622	Hospitals	37	74,894
		623	Nursing and Residential Care Facilities	23	73,279
		624	Social Assistance	18	24,157
	Health Care and Social Assistance Total			492	653,254
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	369	1,600,092
		712	Museums, Historical Sites, and Similar Institutions	19	24,235
		713	Amusement, Gambling, and Recreation Industries	804	2,289,577
	Arts, Entertainment, and Recreation Total			1,192	3,913,904
72	Accommodation and Food Services				
		721	Accommodation	2,068	6,722,394
		722	Food Services and Drinking Places	8,968	27,063,482
	Accommodation and Food Services Total			11,036	33,785,876
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	4,398	6,549,050
		812	Personal and Laundry Services	3,658	6,060,040
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizational Activities	525	755,256
		814	Private Households	Suppressed	Suppressed
	Other Services (except Public Administration) Total			8,582	13,364,458
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	213	1,269,585
	Public Administration Total			222	1,279,667
99	Not Reported				
		999	Not Reported	3,536	4,314,535
	Not Reported Total			3,536	4,314,535
Grand Total				62,651	309,418,472

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