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**STATE AND LOCAL SALES AND USE TAX REPORT:  
REVENUES FROM SALES IN CALENDAR YEAR 2014**

**Wisconsin Department of Revenue  
Division of Research and Policy  
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**STATE AND LOCAL SALES AND USE TAX REPORT:  
TAX REVENUE FROM SALES IN CALENDAR YEAR 2014**

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 2014 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.<sup>1</sup>

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).<sup>2</sup>

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 2014 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 2014. Counties are color-coded to show the period in which they imposed their taxes.

<sup>1</sup> 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>.

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

As of December 2014:

- 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 2014

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, 2014

In 2014, taxable transactions generated state sales and use taxes of \$4,615,239,653, 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 2014.

Table 2 shows the amount of state sales and use tax in 2014 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 2014 was 83,312 (The total number of filers, including those under \$10,000 in taxable sales, was 175,132). 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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers
11	Agriculture, Forestry, Fishing and Hunting				
		111	Crop Production	355	4,752,628
		112	Animal Production	130	636,064
		113	Forestry and Logging	38	264,319
		114	Fishing, Hunting and Trapping	76	358,095
		115	Support Activities for Agriculture and Forestry	109	618,294
	Agriculture, Forestry, Fishing and Hunting Total			708	6,629,401
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	13,070,490
		213	Support Activities for Mining	Suppressed	Suppressed
	Mining, Quarrying, and Oil and Gas Extraction Total			283	13,369,717
22	Utilities				
		221	Utilities	165	227,010,620
	Utilities Total			165	227,010,620
23	Construction				
		236	Construction of Buildings	389	15,712,797
		237	Heavy and Civil Engineering Construction	161	20,644,960
		238	Specialty Trade Contractors	2,682	71,672,350
	Construction Total			3,232	108,030,107
31	Manufacturing				
		311	Food Manufacturing	185	5,591,694
		312	Beverage and Tobacco Product Manufacturing	397	5,175,581
		313	Textile Mills	21	381,132
		314	Textile Product Mills	17	80,705
		315	Apparel Manufacturing	84	878,374
		316	Leather and Allied Product Manufacturing	32	370,498
		321	Wood Product Manufacturing	257	7,273,758
		322	Paper Manufacturing	50	8,739,625
		323	Printing and Related Support Activities	228	11,811,294
		324	Petroleum and Coal Products Manufacturing	16	2,861,884
		325	Chemical Manufacturing	159	8,556,019
		326	Plastics and Rubber Products Manufacturing	90	3,472,087

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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers
		327	Nonmetallic Mineral Product Manufacturing	143	18,878,543
		331	Primary Metal Manufacturing	60	3,167,514
		332	Fabricated Metal Product Manufacturing	341	18,819,325
		333	Machinery Manufacturing	432	17,510,114
		334	Computer and Electronic Product Manufacturing	166	14,052,976
		335	Electrical Equipment, Appliance, and Component Manufacturing	135	9,888,142
		336	Transportation Equipment Manufacturing	107	7,606,502
		337	Furniture and Related Product Manufacturing	189	3,387,246
		339	Miscellaneous Manufacturing	1,214	32,213,951
	Manufacturing Total			4,323	180,716,964
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42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	2,392	251,491,713
		424	Merchant Wholesalers, Nondurable Goods	981	76,043,268
		425	Wholesale Electronic Markets and Agents and Brokers	45	13,950,573
	Wholesale Trade Total			3,418	341,485,554
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44	Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,678	532,731,468
		442	Furniture and Home Furnishings Stores	974	68,954,399
		443	Electronics and Appliance Stores	583	66,138,761
		444	Building Material and Garden Equipment and Supplies Dealers	1,880	270,425,473
		445	Food and Beverage Stores	2,291	129,365,853
		446	Health and Personal Care Stores	434	50,430,850
		447	Gasoline Stations	1,418	107,268,441
		448	Clothing and Clothing Accessories Stores	1,412	117,506,523
		451	Sporting Goods, Hobby, Book, and Music Stores	1,414	65,648,508
		452	General Merchandise Stores	530	401,203,419
		453	Miscellaneous Store Retailers	8,576	258,037,448
		454	Nonstore Retailers	1,468	96,495,676
	Retail Trade Total			23,658	2,164,206,817
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48	Transportation and Warehousing				
		481	Air Transportation	49	783,212
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	Suppressed	323,996

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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers
		484	Truck Transportation	158	2,320,328
		485	Transit and Ground Passenger Transportation	40	868,015
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	26	71,962
		488	Support Activities for Transportation	124	1,865,831
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	12	231,511
		493	Warehousing and Storage	37	1,257,728
	Transportation and Warehousing Total			477	16,321,279
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51 Information					
		511	Publishing Industries (except Internet)	431	11,790,559
		512	Motion Picture and Sound Recording Industries	112	8,352,997
		515	Broadcasting (except Internet)	30	39,877,476
		517	Telecommunications	529	323,023,518
		518	Data Processing, Hosting, and Related Services	69	5,200,636
		519	Other Information Services	45	1,607,031
	Information Total			1,216	389,852,218
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52 Finance and Insurance					
		521	Monetary Authorities-Central Bank	Suppressed	10,513
		522	Credit Intermediation and Related Activities	186	18,245,182
		523	Securities, Commodity Contracts, and Other Financial Investments and Rel	27	770,911
		524	Insurance Carriers and Related Activities	46	3,842,887
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total			273	23,818,093
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53 Real Estate and Rental and Leasing					
		531	Real Estate	Suppressed	7,669,298
		532	Rental and Leasing Services	1,880	84,579,721
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Suppressed	Suppressed
	Real Estate and Rental and Leasing Total			2,573	92,930,868
<hr/>					
54 Professional, Scientific, and Technical Services					
		541	Professional, Scientific, and Technical Services	5,590	127,763,336
	Professional, Scientific, and Technical Services Total			5,590	127,763,336
<hr/>					
55 Management of Companies and Enterprises					

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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers
		551	Management of Companies and Enterprises	61	18,895,921
	Management of Companies and Enterprises Total			61	18,895,921
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	2,582	34,692,925
		562	Waste Management and Remediation Services	63	1,599,665
	Administrative and Support and Waste Management and Remediation Services Total			2,645	36,292,590
61	Educational Services				
		611	Educational Services	440	16,702,832
	Educational Services Total			440	16,702,832
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	628	8,356,393
		622	Hospitals	54	1,122,444
		623	Nursing and Residential Care Facilities	34	758,955
		624	Social Assistance	25	435,743
	Health Care and Social Assistance Total			741	10,673,535
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	627	24,951,598
		712	Museums, Historical Sites, and Similar Institutions	31	321,277
		713	Amusement, Gambling, and Recreation Industries	1,135	33,466,617
	Arts, Entertainment, and Recreation Total			1,793	58,739,492
72	Accommodation and Food Services				
		721	Accommodation	2,607	91,958,935
		722	Food Services and Drinking Places	12,217	394,658,714
	Accommodation and Food Services Total			14,824	486,617,650
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	5,902	98,507,304
		812	Personal and Laundry Services	5,063	100,259,431
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	Suppressed	10,790,384
		814	Private Households	Suppressed	Suppressed
	Other Services (except Public Administration) Total			11,754	209,567,731
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	279	16,631,928
		922	Justice, Public Order, and Safety Activities	Suppressed	Suppressed

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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers
		923	Administration of Human Resource Programs	Suppressed	Suppressed
		924	Administration of Environmental Quality Programs	Suppressed	Suppressed
		925	Administration of Housing Programs, Urban Planning, and Community Dev	Suppressed	Suppressed
		926	Administration of Economic Programs	Suppressed	Suppressed
		928	National Security and International Affairs	Suppressed	Suppressed
	Public Administration Total			292	16,764,023
	99 Not Reported				
		999	Not Reported	4,846	68,850,906
	Not Reported Total			4,846	68,850,906
	Grand Total			83,312	4,615,239,653

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, 2014**

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 2014, taxable transactions generated baseball park district sales and use taxes of \$28,282,580. Table 3 shows the number of filers and baseball district sales and use taxes in 2014 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 2014 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 2014 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 CY 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers
11	Agriculture, Forestry, Fishing and Hunting				
		111	Crop Production	72	25,725
		112	Animal Production	Suppressed	2,336
		115	Support Activities for Agriculture and Forestry	25	2,779
	<b>Agriculture, Forestry, Fishing and Hunting Total</b>			120	31,164
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	98,557
		213	Support Activities for Mining	Suppressed	Suppressed
	<b>Mining, Quarrying, and Oil and Gas Extraction Total</b>			34	99,122
22	Utilities				
		221	Utilities	37	1,459,305
	<b>Utilities Total</b>			37	1,459,305
23	Construction				
		236	Construction of Buildings	107	78,206
		237	Heavy and Civil Engineering Construction	45	124,661
		238	Specialty Trade Contractors	777	412,444
	<b>Construction Total</b>			929	615,311
31	Manufacturing				
		311	Food Manufacturing	63	22,312
		312	Beverage and Tobacco Product Manufacturing	170	40,516
		313	Textile Mills	Suppressed	Suppressed
		314	Textile Product Mills	Suppressed	Suppressed
		315	Apparel Manufacturing	30	5,147
		316	Leather and Allied Product Manufacturing	Suppressed	Suppressed
		321	Wood Product Manufacturing	80	35,621
		322	Paper Manufacturing	28	15,057
		323	Printing and Related Support Activities	110	84,097
		324	Petroleum and Coal Products Manufacturing	Suppressed	Suppressed
		325	Chemical Manufacturing	88	90,684
		326	Plastics and Rubber Products Manufacturing	42	11,173
		327	Nonmetallic Mineral Product Manufacturing	58	57,141
		331	Primary Metal Manufacturing	32	15,372
		332	Fabricated Metal Product Manufacturing	116	68,057
		333	Machinery Manufacturing	191	95,371
		334	Computer and Electronic Product Manufacturing	101	148,619

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 CY 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers
		335	Electrical Equipment, Appliance, and Component Manufacturing	82	135,629
		336	Transportation Equipment Manufacturing	37	59,002
		337	Furniture and Related Product Manufacturing	69	29,266
		339	Miscellaneous Manufacturing	588	178,207
	Manufacturing Total			1,916	1,115,020
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	1,209	1,607,192
		424	Merchant Wholesalers, Nondurable Goods	499	648,146
		425	Wholesale Electronic Markets and Agents and Brokers	31	109,386
	Wholesale Trade Total			1,739	2,364,725
44	Retail Trade				
		441	Motor Vehicle and Parts Dealers	1,120	3,093,510
		442	Furniture and Home Furnishings Stores	319	515,968
		443	Electronics and Appliance Stores	191	384,655
		444	Building Material and Garden Equipment and Supplies Dealers	457	1,336,735
		445	Food and Beverage Stores	831	751,189
		446	Health and Personal Care Stores	125	419,942
		447	Gasoline Stations	474	499,179
		448	Clothing and Clothing Accessories Stores	527	794,430
		451	Sporting Goods, Hobby, Book, and Music Stores	331	379,132
		452	General Merchandise Stores	170	2,418,184
		453	Miscellaneous Store Retailers	2,435	1,515,987
		454	Nonstore Retailers	557	557,699
	Retail Trade Total			7,537	12,666,609
48	Transportation and Warehousing				
		481	Air Transportation	13	6,584
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	Suppressed	Suppressed
		484	Truck Transportation	37	9,656
		485	Transit and Ground Passenger Transportation	20	9,964
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	Suppressed	Suppressed
		488	Support Activities for Transportation	38	15,272
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	12	2,668

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 CY 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers
	Transportation and Warehousing Total			139	57,312
51	Information				
		511	Publishing Industries (except Internet)	228	75,150
		512	Motion Picture and Sound Recording Industries	Suppressed	Suppressed
		515	Broadcasting (except Internet)	Suppressed	Suppressed
		517	Telecommunications	312	1,907,072
		518	Data Processing, Hosting, and Related Services	44	36,900
		519	Other Information Services	30	16,533
	Information Total			666	2,359,818
52	Finance and Insurance				
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed
		522	Credit Intermediation and Related Activities	79	134,891
		523	Securities, Commodity Contracts, and Other Financial Investments and Related Acti	13	6,839
		524	Insurance Carriers and Related Activities	Suppressed	19,627
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total			117	172,290
53	Real Estate and Rental and Leasing				
		531	Real Estate	Suppressed	38,780
		532	Rental and Leasing Services	590	566,444
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Suppressed	Suppressed
	Real Estate and Rental and Leasing Total			754	605,877
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	2,125	873,568
	Professional, Scientific, and Technical Services Total			2,125	873,568
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	33	101,871
	Management of Companies and Enterprises Total			33	101,871
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	868	243,513
		562	Waste Management and Remediation Services	20	5,197
	Administrative and Support and Waste Management and Remediation Services Total			888	248,710
61	Educational Services				
		611	Educational Services	136	92,433
	Educational Services Total			136	92,433
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	199	58,382

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 CY 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers
		622	Hospitals	18	10,924
		623	Nursing and Residential Care Facilities	Suppressed	10,251
		624	Social Assistance	Suppressed	Suppressed
	Health Care and Social Assistance Total			240	82,225
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	Suppressed	226,159
		712	Museums, Historical Sites, and Similar Institutions	Suppressed	Suppressed
		713	Amusement, Gambling, and Recreation Industries	253	162,348
	Arts, Entertainment, and Recreation Total			387	389,225
72	Accommodation and Food Services				
		721	Accommodation	217	412,652
		722	Food Services and Drinking Places	2,993	2,531,906
	Accommodation and Food Services Total			3,210	2,944,558
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	1,431	605,204
		812	Personal and Laundry Services	1,650	774,322
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	Suppressed	82,856
		814	Private Households	Suppressed	Suppressed
	Other Services (except Public Administration) Total			3,273	1,462,452
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	42	104,296
		922	Justice, Public Order, and Safety Activities	Suppressed	Suppressed
		923	Administration of Human Resource Programs	Suppressed	Suppressed
		924	Administration of Environmental Quality Programs	Suppressed	Suppressed
		925	Administration of Housing Programs, Urban Planning, and Community Development	Suppressed	Suppressed
		926	Administration of Economic Programs	Suppressed	Suppressed
		928	National Security and International Affairs	Suppressed	Suppressed
	Public Administration Total			49	105,139
99	Not Reported				
		999	Not Reported	1,205	435,847
	Not Reported Total			1,205	435,847
Grand Total				25,534	28,282,580

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, 2014**

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 2014 generated football stadium district sales and use taxes of \$24,266,536. Table 4 shows numbers of taxpayers and football district sales and use taxes in 2014 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 2014 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 2014 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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County 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			22	16,219
21	Mining, Quarrying, and Oil and Gas Extraction				
		212	Mining (except Oil and Gas)	26	82,922
	Mining, Quarrying, and Oil and Gas Extraction Total			26	82,922
22	Utilities				
		221	Utilities	18	1,089,181
	Utilities Total			18	1,089,181
23	Construction				
		236	Construction of Buildings	46	72,058
		237	Heavy and Civil Engineering Construction	23	213,328
		238	Specialty Trade Contractors	197	475,100
	Construction Total			266	760,485
31	Manufacturing				
		311	Food Manufacturing	13	25,751
		312	Beverage and Tobacco Product Manufacturing	20	22,817
		315	Apparel Manufacturing	13	7,992
		321	Wood Product Manufacturing	26	23,350
		323	Printing and Related Support Activities	32	71,549
		325	Chemical Manufacturing	37	23,494
		327	Nonmetallic Mineral Product Manufacturing	18	68,804
		331	Primary Metal Manufacturing	11	12,761
		332	Fabricated Metal Product Manufacturing	46	84,223
		333	Machinery Manufacturing	59	46,758
		334	Computer and Electronic Product Manufacturing	31	78,191
		335	Electrical Equipment, Appliance, and Component Manufacturing	31	12,404
		336	Transportation Equipment Manufacturing	15	15,622
		337	Furniture and Related Product Manufacturing	22	28,725
		339	Miscellaneous Manufacturing	180	150,611
	Manufacturing Total			597	921,615
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	545	1,218,127
		424	Merchant Wholesalers, Nondurable Goods	201	290,832
		425	Wholesale Electronic Markets and Agents and Brokers	15	81,460
	Wholesale Trade Total			761	1,590,419
44	Retail Trade				

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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers
		441	Motor Vehicle and Parts Dealers	562	2,457,785
		442	Furniture and Home Furnishings Stores	90	329,760
		443	Electronics and Appliance Stores	66	361,857
		444	Building Material and Garden Equipment and Supplies Dealers	151	1,334,230
		445	Food and Beverage Stores	87	660,976
		446	Health and Personal Care Stores	37	210,378
		447	Gasoline Stations	88	388,422
		448	Clothing and Clothing Accessories Stores	153	670,383
		451	Sporting Goods, Hobby, Book, and Music Stores	101	265,452
		452	General Merchandise Stores	54	2,204,372
		453	Miscellaneous Store Retailers	666	1,522,227
		454	Nonstore Retailers	204	918,883
	Retail Trade Total			2,259	11,324,726
48	Transportation and Warehousing				
		484	Truck Transportation	12	15,243
	Transportation and Warehousing Total			35	43,279
51	Information				
		511	Publishing Industries (except Internet)	74	75,076
		512	Motion Picture and Sound Recording Industries	13	50,767
		517	Telecommunications	155	1,350,068
		518	Data Processing, Hosting, and Related Services	16	18,307
	Information Total			272	1,675,856
52	Finance and Insurance				
		522	Credit Intermediation and Related Activities	43	182,425
	Finance and Insurance Total			59	196,696
53	Real Estate and Rental and Leasing				
		531	Real Estate	Suppressed	20,831
		532	Rental and Leasing Services	216	653,316
	Real Estate and Rental and Leasing Total			245	675,007
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	537	727,568
	Professional, Scientific, and Technical Services Total			537	727,568
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	155,535

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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers
	Administrative and Support and Waste Management and Remediation Services Total			211	226,254
61	Educational Services				
		611	Educational Services	30	78,984
	Educational Services Total			30	78,984
62	Health Care and Social Assistance				
	Health Care and Social Assistance Total			47	170,470
71	Arts, Entertainment, and Recreation				
		713	Amusement, Gambling, and Recreation Industries	56	158,038
	Arts, Entertainment, and Recreation Total			80	696,230
72	Accommodation and Food Services				
		721	Accommodation	60	433,321
		722	Food Services and Drinking Places	506	2,055,590
	Accommodation and Food Services Total			566	2,488,911
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	315	433,487
		812	Personal and Laundry Services	383	542,620
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	Suppressed	16,821
	Other Services (except Public Administration) Total			724	992,928
92	Public Administration				
	Public Administration Total			Suppressed	Suppressed
99	Not Reported				
		999	Not Reported	300	314,084
	Not Reported Total			300	314,084
Grand Total				7,072	24,266,536

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, 2014**

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 2014. 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 2014 generated county sales and use taxes of \$327,888,664. 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 2014 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 6 that exceed this threshold.

### **Comparison to County Sales and Use Tax Distributions**

The amounts distributed to counties during 2014 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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers
11	Agriculture, Forestry, Fishing and Hunting				
		111	Crop Production	279	343,116
		112	Animal Production	88	44,668
		113	Forestry and Logging	30	23,453
		114	Fishing, Hunting and Trapping	52	23,157
		115	Support Activities for Agriculture and Forestry	87	50,740
	Agriculture, Forestry, Fishing and Hunting Total			536	485,135
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	941,844
		213	Support Activities for Mining	Suppressed	Suppressed
	Mining, Quarrying, and Oil and Gas Extraction Total			230	966,521
22	Utilities				
		221	Utilities	142	16,590,657
	Utilities Total			142	16,590,657
23	Construction				
		236	Construction of Buildings	308	1,224,879
		237	Heavy and Civil Engineering Construction	129	1,450,157
		238	Specialty Trade Contractors	2,119	5,274,407
	Construction Total			2,556	7,949,443
31	Manufacturing				
		311	Food Manufacturing	145	399,749
		312	Beverage and Tobacco Product Manufacturing	312	392,454
		313	Textile Mills	15	28,122
		314	Textile Product Mills	16	6,160
		315	Apparel Manufacturing	59	61,229
		316	Leather and Allied Product Manufacturing	27	22,511
		321	Wood Product Manufacturing	220	563,613
		322	Paper Manufacturing	39	390,635
		323	Printing and Related Support Activities	176	591,763
		324	Petroleum and Coal Products Manufacturing	16	240,356
		325	Chemical Manufacturing	126	462,947
		326	Plastics and Rubber Products Manufacturing	73	226,267
		327	Nonmetallic Mineral Product Manufacturing	117	1,528,804

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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers
		331	Primary Metal Manufacturing	47	230,986
		332	Fabricated Metal Product Manufacturing	259	1,039,930
		333	Machinery Manufacturing	348	1,166,421
		334	Computer and Electronic Product Manufacturing	143	744,901
		335	Electrical Equipment, Appliance, and Component Manufacturing	113	767,306
		336	Transportation Equipment Manufacturing	84	438,697
		337	Furniture and Related Product Manufacturing	155	237,691
		339	Miscellaneous Manufacturing	992	2,353,601
	Manufacturing Total			3,482	11,894,142
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	2,017	17,825,794
		424	Merchant Wholesalers, Nondurable Goods	821	5,265,021
		425	Wholesale Electronic Markets and Agents and Brokers	41	920,564
	Wholesale Trade Total			2,879	24,011,379
44	Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,333	37,996,312
		442	Furniture and Home Furnishings Stores	769	4,745,038
		443	Electronics and Appliance Stores	465	4,506,812
		444	Building Material and Garden Equipment and Supplies Dealers	1,551	19,995,405
		445	Food and Beverage Stores	1,813	9,833,453
		446	Health and Personal Care Stores	328	3,617,896
		447	Gasoline Stations	1,075	8,091,375
		448	Clothing and Clothing Accessories Stores	1,041	8,313,410
		451	Sporting Goods, Hobby, Book, and Music Stores	1,042	4,405,334
		452	General Merchandise Stores	407	28,538,815
		453	Miscellaneous Store Retailers	6,607	18,593,304
		454	Nonstore Retailers	1,147	6,787,504
	Retail Trade Total			18,578	155,424,658
48	Transportation and Warehousing				
		481	Air Transportation	36	61,376
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	17	23,878
		484	Truck Transportation	129	193,219
		485	Transit and Ground Passenger Transportation	32	69,654

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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	15	5,937
		488	Support Activities for Transportation	98	152,798
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	26	105,852
	Transportation and Warehousing Total			367	1,445,191
<hr/>					
51	Information				
		511	Publishing Industries (except Internet)	372	830,518
		512	Motion Picture and Sound Recording Industries	81	513,117
		515	Broadcasting (except Internet)	26	1,080,033
		517	Telecommunications	480	23,365,365
		518	Data Processing, Hosting, and Related Services	62	368,698
		519	Other Information Services	39	116,231
	Information Total			1,060	26,273,963
<hr/>					
52	Finance and Insurance				
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed
		522	Credit Intermediation and Related Activities	163	1,169,067
		523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	24	63,018
		524	Insurance Carriers and Related Activities	35	304,751
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total			233	1,599,941
<hr/>					
53	Real Estate and Rental and Leasing				
		531	Real Estate	Suppressed	641,471
		532	Rental and Leasing Services	1,488	5,862,990
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Suppressed	Suppressed
	Real Estate and Rental and Leasing Total			2,020	6,567,387
<hr/>					
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	4,253	8,469,604
	Professional, Scientific, and Technical Services Total			4,253	8,469,604
<hr/>					
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	52	1,297,419
	Management of Companies and Enterprises Total			52	1,297,419
<hr/>					
56	Administrative and Support and Waste Management and Remediation Services				

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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers
		561	Administrative and Support Services	1,897	2,432,036
		562	Waste Management and Remediation Services	54	62,580
			<b>Administrative and Support and Waste Management and Remediation Services Total</b>	<b>1,951</b>	<b>2,494,616</b>
61	Educational Services				
		611	Educational Services	318	1,379,069
			<b>Educational Services Total</b>	<b>318</b>	<b>1,379,069</b>
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	419	494,200
		622	Hospitals	40	88,441
		623	Nursing and Residential Care Facilities	24	66,427
		624	Social Assistance	20	25,147
			<b>Health Care and Social Assistance Total</b>	<b>503</b>	<b>674,215</b>
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	419	1,689,901
		712	Museums, Historical Sites, and Similar Institutions	21	24,898
		713	Amusement, Gambling, and Recreation Industries	818	2,408,849
			<b>Arts, Entertainment, and Recreation Total</b>	<b>1,258</b>	<b>4,123,648</b>
72	Accommodation and Food Services				
		721	Accommodation	2,124	7,226,243
		722	Food Services and Drinking Places	9,099	28,511,301
			<b>Accommodation and Food Services Total</b>	<b>11,223</b>	<b>35,737,544</b>
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	4,524	7,125,209
		812	Personal and Laundry Services	3,670	6,446,457
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	Suppressed	784,838
		814	Private Households	Suppressed	Suppressed
			<b>Other Services (except Public Administration) Total</b>	<b>8,751</b>	<b>14,357,040</b>
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	214	1,351,325
		922	Justice, Public Order, and Safety Activities	Suppressed	Suppressed
		923	Administration of Human Resource Programs	Suppressed	Suppressed
		924	Administration of Environmental Quality Programs	Suppressed	Suppressed
		925	Administration of Housing Programs, Urban Planning, and Community Devt	Suppressed	Suppressed
		926	Administration of Economic Programs	Suppressed	Suppressed

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 2014

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers with County Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers
		928	National Security and International Affairs	Suppressed	Suppressed
	Public Administration Total			221	1,360,801
99	Not Reported				
		999	Not Reported	3,544	4,786,289
	Not Reported Total			3,544	4,786,289
Grand Total				64,157	327,888,664

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