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**STATE AND LOCAL SALES AND USE TAX REPORT:  
REVENUES FROM SALES IN CALENDAR YEAR 2015**

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

**STATE AND LOCAL SALES AND USE TAX REPORT:  
TAX REVENUE FROM SALES IN CALENDAR YEAR 2015**

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

The sales and use tax data in this report reflect sales that occurred in calendar year 2015 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 2015 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 2015. Counties are color-coded to show the period in which they imposed their taxes.

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<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 2015:

- 8 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).
- 59 counties had a total rate of 5.5% (5.0% state and 0.5% county sales and use 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).

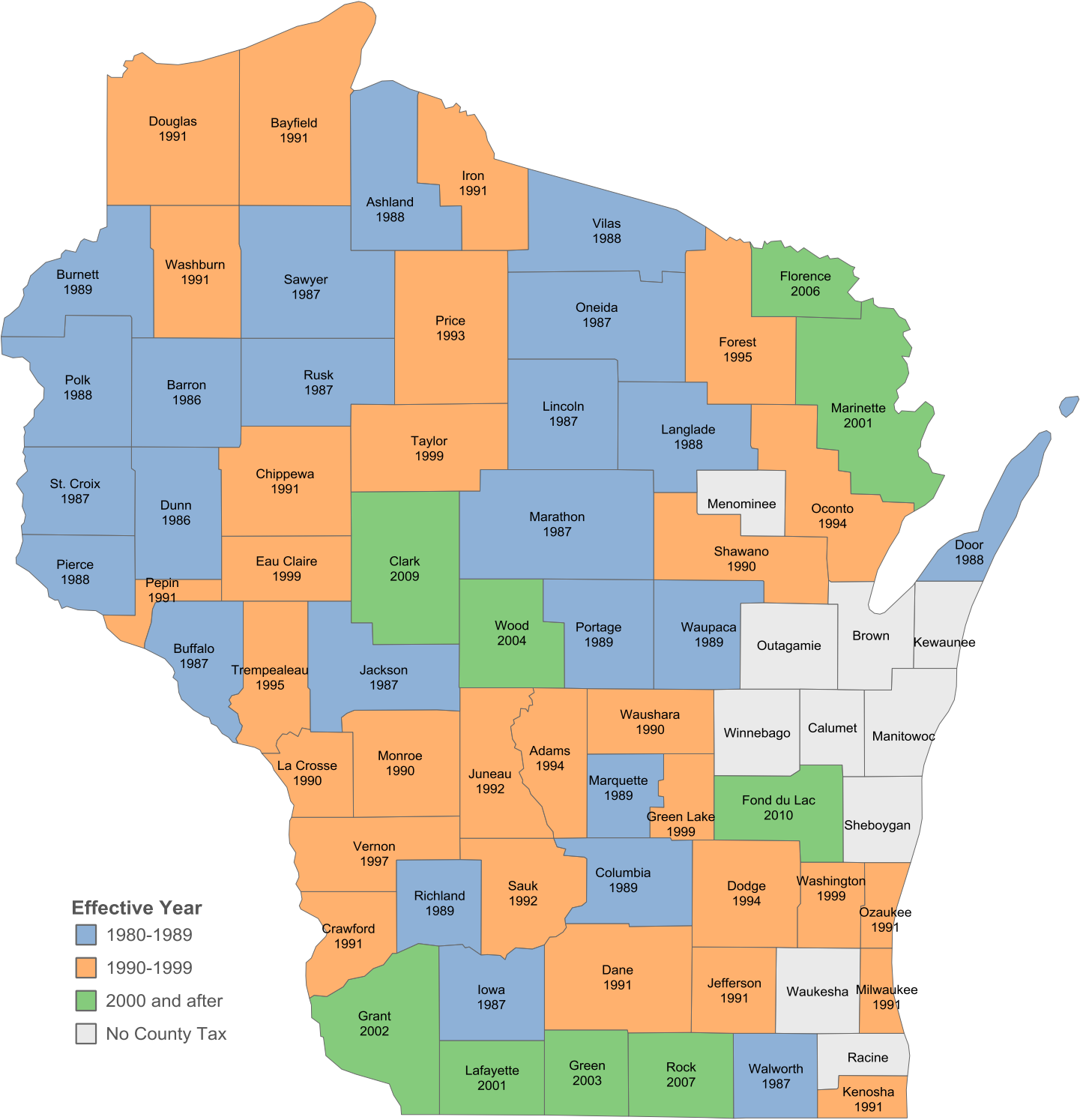
TABLE 1  
WISCONSIN SALES AND USE TAX RATES AS OF DECEMBER 2015

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)		5.00%	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, retired 9/30/15.

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

**Figure 1: Year County Sales Tax Imposed**



## 1. STATE SALES AND USE TAX BY NAICS CODE, 2015

In 2015, taxable transactions generated state sales and use taxes of \$4,780,750,605, 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 2015.

Table 2 shows the amount of state sales and use tax in 2015 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 2015 was 83,021 (The total number of filers, including those under \$10,000 in taxable sales, was 153,857). 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 2015

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	374	4,247,687
		112	Animal Production	140	937,987
		113	Forestry and Logging	40	358,483
		114	Fishing, Hunting and Trapping	72	385,064
		115	Support Activities for Agriculture and Forestry	124	774,558
	<b>Agriculture, Forestry, Fishing and Hunting Total</b>			<b>750</b>	<b>6,703,780</b>
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	13,979,679
		213	Support Activities for Mining	Suppressed	Suppressed
	<b>Mining, Quarrying, and Oil and Gas Extraction Total</b>			<b>284</b>	<b>14,191,264</b>
22	Utilities				
		221	Utilities	165	221,102,480
	<b>Utilities Total</b>			<b>165</b>	<b>221,102,480</b>
23	Construction				
		236	Construction of Buildings	390	15,059,264
		237	Heavy and Civil Engineering Construction	157	21,079,845
		238	Specialty Trade Contractors	2,716	76,100,271
	<b>Construction Total</b>			<b>3,263</b>	<b>112,239,380</b>
31	Manufacturing				
		311	Food Manufacturing	210	5,757,637
		312	Beverage and Tobacco Product Manufacturing	443	5,712,668
		313	Textile Mills	24	299,860
		314	Textile Product Mills	24	124,069
		315	Apparel Manufacturing	82	1,149,860
		316	Leather and Allied Product Manufacturing	29	397,735
		321	Wood Product Manufacturing	261	7,967,801
		322	Paper Manufacturing	52	7,721,378
		323	Printing and Related Support Activities	258	12,281,424
		324	Petroleum and Coal Products Manufacturing	16	2,995,489
		325	Chemical Manufacturing	170	9,804,279
		326	Plastics and Rubber Products Manufacturing	97	2,998,453
		327	Nonmetallic Mineral Product Manufacturing	144	21,483,061
		331	Primary Metal Manufacturing	60	3,059,714
		332	Fabricated Metal Product Manufacturing	377	20,826,534
		333	Machinery Manufacturing	461	18,937,264
		334	Computer and Electronic Product Manufacturing	192	18,340,522
		335	Electrical Equipment, Appliance, and Component Manufacturing	131	8,573,569
		336	Transportation Equipment Manufacturing	104	6,355,422
		337	Furniture and Related Product Manufacturing	189	3,678,075
		339	Miscellaneous Manufacturing	1,214	36,985,449

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 2015

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			4,538	195,450,265
	42 Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	2,409	257,549,091
		424	Merchant Wholesalers, Nondurable Goods	987	52,542,070
		425	Wholesale Electronic Markets and Agents and Brokers	49	13,098,647
	Wholesale Trade Total			3,445	323,189,808
	44 Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,638	557,103,631
		442	Furniture and Home Furnishings Stores	987	74,618,131
		443	Electronics and Appliance Stores	566	69,203,023
		444	Building Material and Garden Equipment and Supplies Dealers	1,816	283,585,333
		445	Food and Beverage Stores	2,277	158,631,041
		446	Health and Personal Care Stores	427	52,864,786
		447	Gasoline Stations	1,428	112,890,742
		448	Clothing and Clothing Accessories Stores	1,379	121,619,508
		451	Sporting Goods, Hobby, Book, and Music Stores	1,401	66,225,564
		452	General Merchandise Stores	521	409,224,061
		453	Miscellaneous Store Retailers	8,292	254,021,028
		454	Nonstore Retailers	1,484	107,294,700
	Retail Trade Total			23,216	2,267,281,549
	48 Transportation and Warehousing				
		481	Air Transportation	42	716,211
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	25	350,370
		484	Truck Transportation	176	2,594,726
		485	Transit and Ground Passenger Transportation	41	845,664
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	25	144,788
		488	Support Activities for Transportation	125	1,675,585
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	239,182
		493	Warehousing and Storage	41	960,460
	Transportation and Warehousing Total			493	13,306,956
	51 Information				
		511	Publishing Industries (except Internet)	431	12,433,991
		512	Motion Picture and Sound Recording Industries	129	10,249,720
		515	Broadcasting (except Internet)	35	40,546,484
		517	Telecommunications	519	305,587,072
		518	Data Processing, Hosting, and Related Services	75	5,691,515
		519	Other Information Services	43	1,703,206
	Information Total			1,232	376,211,987
	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 2015

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	194	21,661,301
		523	Securities, Commodity Contracts, and Other Financial Investment	26	988,373
		524	Insurance Carriers and Related Activities	55	4,482,662
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total			289	28,255,457
53	Real Estate and Rental and Leasing				
		531	Real Estate	746	8,614,499
		532	Rental and Leasing Services	1,820	103,918,369
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Wc	Suppressed	Suppressed
	Real Estate and Rental and Leasing Total			2,575	113,555,797
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	5,527	131,875,178
	Professional, Scientific, and Technical Services Total			5,527	131,875,178
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	59	16,535,041
	Management of Companies and Enterprises Total			59	16,535,041
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	2,684	38,158,898
		562	Waste Management and Remediation Services	70	1,781,203
	Administrative and Support and Waste Management and Remediation Services Total			2,754	39,940,101
61	Educational Services				
		611	Educational Services	450	16,974,294
	Educational Services Total			450	16,974,294
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	688	8,666,416
		622	Hospitals	56	1,181,199
		623	Nursing and Residential Care Facilities	40	640,792
		624	Social Assistance	27	553,012
	Health Care and Social Assistance Total			811	11,041,419
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	616	27,441,834
		712	Museums, Historical Sites, and Similar Institutions	34	363,730
		713	Amusement, Gambling, and Recreation Industries	1,179	36,084,793
	Arts, Entertainment, and Recreation Total			1,829	63,890,357
72	Accommodation and Food Services				
		721	Accommodation	2,639	98,492,822
		722	Food Services and Drinking Places	12,150	418,947,623
	Accommodation and Food Services Total			14,789	517,440,445
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	5,864	99,816,738
		812	Personal and Laundry Services	4,945	107,329,913

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 2015

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 Organiza	Suppressed	11,059,563
		814	Private Households	Suppressed	Suppressed
	Other Services (except Public Administration) Total			11,594	218,217,081
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	271	17,438,456
		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 Commu	Suppressed	Suppressed
		926	Administration of Economic Programs	Suppressed	Suppressed
	Public Administration Total			285	17,566,473
99	Not Reported				
		999	Not Reported	4,673	75,781,493
	Not Reported Total			4,673	75,781,493
Grand Total				83,021	4,780,750,605

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, 2015**

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 2015, taxable transactions generated baseball park district sales and use taxes of \$29,054,180. Table 3 shows the number of filers and baseball district sales and use taxes in 2015 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 2015 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 2015 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. The distributions also reflect audit adjustments and refunds.

**Table 3**  
Baseball Stadium District Sales and Use Tax Reported by NAICS CY2015

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
11	Agriculture, Forestry, Fishing and Hunting				
		111	Crop Production	76	27,059
		112	Animal Production	23	3,829
		113	Forestry and Logging	Suppressed	Suppressed
		114	Fishing, Hunting and Trapping	Suppressed	Suppressed
		115	Support Activities for Agriculture and Forestry	29	3,988
	<b>Agriculture, Forestry, Fishing and Hunting Total</b>			<b>138</b>	<b>35,429</b>
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	102,182
		213	Support Activities for Mining	Suppressed	Suppressed
	<b>Mining, Quarrying, and Oil and Gas Extraction Total</b>			<b>44</b>	<b>102,733</b>
22	Utilities				
		221	Utilities	Suppressed	1,360,183
	<b>Utilities Total</b>			<b>34</b>	<b>1,360,183</b>
23	Construction				
		236	Construction of Buildings	103	79,873
		237	Heavy and Civil Engineering Construction	49	107,686
		238	Specialty Trade Contractors	775	459,428
	<b>Construction Total</b>			<b>927</b>	<b>646,987</b>
31	Manufacturing				
		311	Food Manufacturing	70	21,534
		312	Beverage and Tobacco Product Manufacturing	186	36,486
		313	Textile Mills	Suppressed	Suppressed
		314	Textile Product Mills	Suppressed	Suppressed
		315	Apparel Manufacturing	31	7,251
		316	Leather and Allied Product Manufacturing	Suppressed	Suppressed
		321	Wood Product Manufacturing	79	39,311
		322	Paper Manufacturing	27	9,215
		323	Printing and Related Support Activities	129	89,389
		324	Petroleum and Coal Products Manufacturing	Suppressed	Suppressed
		325	Chemical Manufacturing	97	101,473
		326	Plastics and Rubber Products Manufacturing	45	9,671
		327	Nonmetallic Mineral Product Manufacturing	53	77,179
		331	Primary Metal Manufacturing	29	13,740
		332	Fabricated Metal Product Manufacturing	133	82,392
		333	Machinery Manufacturing	204	126,449
		334	Computer and Electronic Product Manufacturing	104	171,948
		335	Electrical Equipment, Appliance, and Component Manufacturing	79	102,666
		336	Transportation Equipment Manufacturing	36	52,595
		337	Furniture and Related Product Manufacturing	78	31,404
		339	Miscellaneous Manufacturing	614	215,661

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 CY2015

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 (\$)
	Manufacturing Total			2,026	1,214,824
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	1,223	1,627,392
		424	Merchant Wholesalers, Nondurable Goods	503	346,197
		425	Wholesale Electronic Markets and Agents and Brokers	33	97,261
	Wholesale Trade Total			1,759	2,070,850
44	Retail Trade				
		441	Motor Vehicle and Parts Dealers	1,140	3,215,074
		442	Furniture and Home Furnishings Stores	321	540,193
		443	Electronics and Appliance Stores	186	382,003
		444	Building Material and Garden Equipment and Supplies Dealers	464	1,400,755
		445	Food and Beverage Stores	837	1,063,117
		446	Health and Personal Care Stores	143	431,623
		447	Gasoline Stations	478	523,603
		448	Clothing and Clothing Accessories Stores	525	833,933
		451	Sporting Goods, Hobby, Book, and Music Stores	344	377,801
		452	General Merchandise Stores	183	2,486,984
		453	Miscellaneous Store Retailers	2,397	1,443,126
		454	Nonstore Retailers	581	623,270
	Retail Trade Total			7,599	13,321,481
48	Transportation and Warehousing				
		481	Air Transportation	14	5,658
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	Suppressed	Suppressed
		484	Truck Transportation	42	10,103
		485	Transit and Ground Passenger Transportation	19	8,934
		487	Scenic and Sightseeing Transportation	Suppressed	Suppressed
		488	Support Activities for Transportation	41	8,034
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	13	3,457
	Transportation and Warehousing Total			148	49,785
51	Information				
		511	Publishing Industries (except Internet)	230	79,477
		512	Motion Picture and Sound Recording Industries	Suppressed	89,049
		515	Broadcasting (except Internet)	Suppressed	249,492
		517	Telecommunications	307	1,744,113
		518	Data Processing, Hosting, and Related Services	52	48,238
		519	Other Information Services	26	15,769
	Information Total			683	2,226,139
52	Finance and Insurance				
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed

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 CY2015

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 (\$)
		522	Credit Intermediation and Related Activities	87	164,368
		523	Securities, Commodity Contracts, and Other Financial Investment	14	9,260
		524	Insurance Carriers and Related Activities	21	21,937
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total			130	207,160
53	Real Estate and Rental and Leasing				
		531	Real Estate	Suppressed	46,272
		532	Rental and Leasing Services	577	670,062
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Wc	Suppressed	Suppressed
	Real Estate and Rental and Leasing Total			743	717,155
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	2,155	901,338
	Professional, Scientific, and Technical Services Total			2,155	901,338
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	31	79,419
	Management of Companies and Enterprises Total			31	79,419
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	883	266,900
		562	Waste Management and Remediation Services	18	6,258
	Administrative and Support and Waste Management and Remediation Services Total			901	273,158
61	Educational Services				
		611	Educational Services	141	98,240
	Educational Services Total			141	98,240
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	221	53,827
		622	Hospitals	20	10,507
		623	Nursing and Residential Care Facilities	16	8,436
		624	Social Assistance	Suppressed	Suppressed
	Health Care and Social Assistance Total			267	76,442
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	132	249,596
		712	Museums, Historical Sites, and Similar Institutions	Suppressed	Suppressed
		713	Amusement, Gambling, and Recreation Industries	271	173,246
	Arts, Entertainment, and Recreation Total			411	423,791
72	Accommodation and Food Services				
		721	Accommodation	220	429,922
		722	Food Services and Drinking Places	3,028	2,691,491
	Accommodation and Food Services Total			3,248	3,121,413
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	1,438	591,986
		812	Personal and Laundry Services	1,651	847,507
		813	Religious, Grantmaking, Civic, Professional, and Similar Organiza	Suppressed	87,495

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 CY2015

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 (\$)
		814	Private Households	Suppressed	Suppressed
	Other Services (except Public Administration) Total			3,286	1,527,002
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	44	111,247
		922	Justice, Public Order, and Safety Activities	Suppressed	Suppressed
		924	Administration of Environmental Quality Programs	Suppressed	Suppressed
		925	Administration of Housing Programs, Urban Planning, and Commu	Suppressed	Suppressed
	Public Administration Total			51	112,046
99	Not Reported				
		999	Not Reported	1,212	488,606
	Not Reported Total			1,212	488,606
	Grand Total			25,934	29,054,180

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, 2015**

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. As of March 30, 2015, the district board certified, to the Department of Revenue, that it collected enough money to satisfy statutory reserve requirements. The collection of the tax continued until the last day of the calendar quarter that is at least 120 days from the date on which the district board makes all of the certifications to the department of revenue. As a result, the tax was retired September 30, 2015.

Transactions in calendar year 2015 generated football stadium district sales and use taxes of \$18,744,379. Table 4 shows numbers of taxpayers and football district sales and use taxes in 2015 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 2015 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 2015 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. The distributions also reflect audit adjustments and refunds.



**Table 4**  
Football Stadium District Sales and Use Tax Reported by NAICS CY2015

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
11	Agriculture, Forestry, Fishing and Hunting				
	Agriculture, Forestry, Fishing and Hunting Total			17	11,552
21	Mining, Quarrying, and Oil and Gas Extraction				
		212	Mining (except Oil and Gas)	23	70,070
	Mining, Quarrying, and Oil and Gas Extraction Total			23	70,070
22	Utilities				
		221	Utilities	Suppressed	825,193
	Utilities Total			16	825,193
23	Construction				
		236	Construction of Buildings	39	54,492
		237	Heavy and Civil Engineering Construction	19	172,139
		238	Specialty Trade Contractors	193	305,225
	Construction Total			251	531,857
31	Manufacturing				
		311	Food Manufacturing	12	22,050
		312	Beverage and Tobacco Product Manufacturing	19	20,947
		321	Wood Product Manufacturing	25	18,278
		322	Paper Manufacturing	13	132,337
		323	Printing and Related Support Activities	32	56,172
		325	Chemical Manufacturing	33	18,636
		326	Plastics and Rubber Products Manufacturing	15	19,422
		327	Nonmetallic Mineral Product Manufacturing	17	57,974
		332	Fabricated Metal Product Manufacturing	52	69,658
		333	Machinery Manufacturing	48	37,496
		334	Computer and Electronic Product Manufacturing	27	43,715
		335	Electrical Equipment, Appliance, and Component Manufacturing	24	18,866
		336	Transportation Equipment Manufacturing	13	14,690
		337	Furniture and Related Product Manufacturing	18	26,065
		339	Miscellaneous Manufacturing	167	133,150
	Manufacturing Total			540	712,124
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	509	931,238
		424	Merchant Wholesalers, Nondurable Goods	177	200,599
		425	Wholesale Electronic Markets and Agents and Brokers	Suppressed	53,163
	Wholesale Trade Total			697	1,185,000
44	Retail Trade				
		441	Motor Vehicle and Parts Dealers	541	1,994,452
		442	Furniture and Home Furnishings Stores	87	254,478
		443	Electronics and Appliance Stores	61	265,445
		444	Building Material and Garden Equipment and Supplies Dealers	143	1,074,262
		445	Food and Beverage Stores	83	543,148
		446	Health and Personal Care Stores	37	165,396

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 CY2015

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 (\$)
		447	Gasoline Stations	87	318,398
		448	Clothing and Clothing Accessories Stores	134	489,659
		451	Sporting Goods, Hobby, Book, and Music Stores	94	188,428
		452	General Merchandise Stores	52	1,566,382
		453	Miscellaneous Store Retailers	584	1,096,229
		454	Nonstore Retailers	208	756,172
	Retail Trade Total			2,111	8,712,450
48	Transportation and Warehousing				
		484	Truck Transportation	13	15,057
	Transportation and Warehousing Total			34	40,663
51	Information				
		511	Publishing Industries (except Internet)	68	52,627
		512	Motion Picture and Sound Recording Industries	Suppressed	42,847
		517	Telecommunications	141	910,460
		518	Data Processing, Hosting, and Related Services	15	13,074
	Information Total			248	1,156,198
52	Finance and Insurance				
		522	Credit Intermediation and Related Activities	43	150,170
	Finance and Insurance Total			59	163,844
53	Real Estate and Rental and Leasing				
		531	Real Estate	Suppressed	15,752
		532	Rental and Leasing Services	191	577,833
	Real Estate and Rental and Leasing Total			220	594,433
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	500	604,306
	Professional, Scientific, and Technical Services Total			500	604,306
55	Management of Companies and Enterprises				
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	Suppressed	126,945
	Administrative and Support and Waste Management and Remediation Services Total			211	187,603
61	Educational Services				
		611	Educational Services	31	67,120
	Educational Services Total			31	67,120
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	38	108,661
	Health Care and Social Assistance Total			45	119,155
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	Suppressed	531,860
		713	Amusement, Gambling, and Recreation Industries	55	136,682
	Arts, Entertainment, and Recreation Total			76	668,814
72	Accommodation and Food Services				
		721	Accommodation	55	322,168

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 CY2015

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 (\$)
		722	Food Services and Drinking Places	489	1,601,126
	Accommodation and Food Services Total			544	1,923,294
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	305	331,958
		812	Personal and Laundry Services	348	429,177
		813	Religious, Grantmaking, Civic, Professional, and Similar Organiza	26	11,627
	Other Services (except Public Administration) Total			679	772,762
92	Public Administration				
99	Not Reported				
		999	Not Reported	273	235,418
	Not Reported Total			273	235,418
	Grand Total			6,587	18,744,379

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

#### **4. COUNTY SALES AND USE TAX BY NAICS CODE, 2015**

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 2015. 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 2015 generated county sales and use taxes of \$339,795,914. 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 2015 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 Douglas County qualifies as a filer for Douglas County so long as it engaged in at least one transaction sourced to Douglas 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 Douglas County in Table 6 that exceed this threshold.

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

The amounts distributed to counties during 2015 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. The distributions also reflect audit adjustments and refunds.

**Table 5**  
Statewide County Sales and Use Tax Reported by NAICS CY2015

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	308	284,897
		112	Animal Production	102	67,805
		113	Forestry and Logging	35	32,335
		114	Fishing, Hunting and Trapping	54	25,134
		115	Support Activities for Agriculture and Forestry	105	60,530
	<b>Agriculture, Forestry, Fishing and Hunting Total</b>			<b>604</b>	<b>470,701</b>
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	959,750
		213	Support Activities for Mining	Suppressed	Suppressed
	<b>Mining, Quarrying, and Oil and Gas Extraction Total</b>			<b>245</b>	<b>974,521</b>
22	Utilities				
		221	Utilities	147	16,097,331
	<b>Utilities Total</b>			<b>147</b>	<b>16,097,331</b>
23	Construction				
		236	Construction of Buildings	337	1,149,648
		237	Heavy and Civil Engineering Construction	137	1,320,274
		238	Specialty Trade Contractors	2,313	5,549,235
	<b>Construction Total</b>			<b>2,787</b>	<b>8,019,157</b>
31	Manufacturing				
		311	Food Manufacturing	174	420,743
		312	Beverage and Tobacco Product Manufacturing	408	423,944
		313	Textile Mills	17	18,129
		314	Textile Product Mills	21	8,680
		315	Apparel Manufacturing	65	79,620
		316	Leather and Allied Product Manufacturing	24	23,101
		321	Wood Product Manufacturing	235	627,698
		322	Paper Manufacturing	45	360,171
		323	Printing and Related Support Activities	218	610,837
		324	Petroleum and Coal Products Manufacturing	16	244,076
		325	Chemical Manufacturing	153	528,121
		326	Plastics and Rubber Products Manufacturing	87	195,203
		327	Nonmetallic Mineral Product Manufacturing	119	1,693,682
		331	Primary Metal Manufacturing	49	227,683
		332	Fabricated Metal Product Manufacturing	309	1,097,514
		333	Machinery Manufacturing	407	1,321,684
		334	Computer and Electronic Product Manufacturing	177	1,195,716
		335	Electrical Equipment, Appliance, and Component Manufacturing	118	636,235
		336	Transportation Equipment Manufacturing	88	430,722
		337	Furniture and Related Product Manufacturing	168	252,656
		339	Miscellaneous Manufacturing	1,083	2,741,326

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 CY2015

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 (\$)
	Manufacturing Total			3,981	13,137,543
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	2,173	18,151,865
		424	Merchant Wholesalers, Nondurable Goods	885	3,784,747
		425	Wholesale Electronic Markets and Agents and Brokers	44	868,463
	Wholesale Trade Total			3,102	22,805,075
44	Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,356	39,643,130
		442	Furniture and Home Furnishings Stores	803	5,125,414
		443	Electronics and Appliance Stores	475	4,643,281
		444	Building Material and Garden Equipment and Supplies Dealers	1,554	20,831,127
		445	Food and Beverage Stores	1,836	11,816,017
		446	Health and Personal Care Stores	338	3,805,548
		447	Gasoline Stations	1,094	8,497,410
		448	Clothing and Clothing Accessories Stores	1,059	8,672,568
		451	Sporting Goods, Hobby, Book, and Music Stores	1,077	4,501,592
		452	General Merchandise Stores	413	29,085,968
		453	Miscellaneous Store Retailers	6,731	18,311,849
		454	Nonstore Retailers	1,275	7,530,920
	Retail Trade Total			19,011	162,464,825
48	Transportation and Warehousing				
		481	Air Transportation	33	52,629
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	16	29,685
		484	Truck Transportation	146	210,667
		485	Transit and Ground Passenger Transportation	33	65,871
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	15	12,531
		488	Support Activities for Transportation	103	131,552
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	31	72,455
	Transportation and Warehousing Total			391	1,107,768
51	Information				
		511	Publishing Industries (except Internet)	386	891,748
		512	Motion Picture and Sound Recording Industries	97	641,192
		515	Broadcasting (except Internet)	34	1,052,125
		517	Telecommunications	495	22,173,060
		518	Data Processing, Hosting, and Related Services	71	463,297
		519	Other Information Services	40	129,734
	Information Total			1,123	25,351,156
52	Finance and Insurance				

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 CY2015

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 (\$)
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed
		522	Credit Intermediation and Related Activities	170	1,426,947
		523	Securities, Commodity Contracts, and Other Financial Investment	26	82,962
		524	Insurance Carriers and Related Activities	47	337,381
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total			254	1,923,483
53	Real Estate and Rental and Leasing				
		531	Real Estate	587	721,231
		532	Rental and Leasing Services	1,511	7,053,393
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Wc	Suppressed	Suppressed
	Real Estate and Rental and Leasing Total			2,106	7,870,587
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	4,482	8,845,802
	Professional, Scientific, and Technical Services Total			4,482	8,845,802
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	54	1,109,618
	Management of Companies and Enterprises Total			54	1,109,618
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	2,109	2,728,956
		562	Waste Management and Remediation Services	66	72,275
	Administrative and Support and Waste Management and Remediation Services Total			2,175	2,801,231
61	Educational Services				
		611	Educational Services	341	1,402,322
	Educational Services Total			341	1,402,322
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	482	517,147
		622	Hospitals	43	99,371
		623	Nursing and Residential Care Facilities	30	55,733
		624	Social Assistance	19	27,582
	Health Care and Social Assistance Total			574	699,833
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	442	1,866,624
		712	Museums, Historical Sites, and Similar Institutions	27	28,859
		713	Amusement, Gambling, and Recreation Industries	889	2,630,979
	Arts, Entertainment, and Recreation Total			1,358	4,526,462
72	Accommodation and Food Services				
		721	Accommodation	2,229	7,879,839
		722	Food Services and Drinking Places	9,166	30,427,174
	Accommodation and Food Services Total			11,395	38,307,013
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	4,636	7,336,505
		812	Personal and Laundry Services	3,805	6,966,121

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 CY2015

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 (\$)
		813	Religious, Grantmaking, Civic, Professional, and Similar Organiza	Suppressed	803,514
		814	Private Households	Suppressed	Suppressed
	Other Services (except Public Administration) Total			9,016	15,107,087
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	208	1,413,105
		922	Justice, Public Order, and Safety Activities	Suppressed	Suppressed
		924	Administration of Environmental Quality Programs	Suppressed	Suppressed
		925	Administration of Housing Programs, Urban Planning, and Commu	Suppressed	Suppressed
		926	Administration of Economic Programs	Suppressed	Suppressed
	Public Administration Total			217	1,422,173
99	Not Reported				
		999	Not Reported	3,632	5,352,226
	Not Reported Total			3,632	5,352,226
	Grand Total			66,995	339,795,914

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