
**STATE AND LOCAL SALES AND USE TAX REPORT:
REVENUES FROM SALES IN CALENDAR YEAR 2016**

**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 2016**

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. County sales and use taxes by county

The sales and use tax data in this report reflect sales that occurred in calendar year 2016 and were obtained from sales and use tax returns filed with the Wisconsin Department of Revenue (DOR). Certain amounts collected or remitted through means other than the sales and use tax returns are not included in this report. In particular, the amounts shown do not include collections from occasional sales, audits, interest, or penalties.

In each case where the number of filers is presented, the figure is limited to the number of filers with taxable sales in excess of \$10,000. However, the tax amount listed provides information for all filers. The number of filers and total taxes are suppressed for NAICS classifications where the number of filers is 10 or fewer. Additional information is suppressed where confidentiality concerns require. The presented number of filers above the \$10,000 threshold and total tax figures are not affected by suppressing the underlying detail. In general, tables in this report include two-digit NAICS information, even if certain figures must be suppressed. Three-digit information appears only where disclosure standards permit at least some information to be presented.

The Executive Office of the President, Office of Management and Budget, first published NAICS in 1997 to replace and update the 1987 Standard Industrial Classification (SIC) Manual. NAICS is designed for federal data collection, statistical, and analytical purposes. NAICS covers the entire economy, classifying activities into 20 sectors and 1,170 industries.¹

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

Business may evolve over time such that another NAICS code would be more accurate than the NAICS code originally selected. These codes are updated based on businesses registration forms, but caution should be exercised in using the data as a measure of economic activity for a particular NAICS code.

Table 1 shows the total sales and use tax rate in each county as of December 2016 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 2016. Counties are color-coded to show the period in which they imposed their taxes.

¹ The U.S. Bureau of the Census publishes information about NAICS, including links to definitions of industry codes, on its website at <http://www.census.gov/epcd/www/naics.html>.

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

As of December 2016:

- 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 2016

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.

1. STATE SALES AND USE TAX BY NAICS CODE, 2016

In 2016, taxable transactions generated state sales and use taxes of \$4,952,324,170, 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 48% of state sales and use taxes in 2016.

Table 2 shows the amount of state sales and use tax in 2016 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 2016 was 83,863 (The total number of filers, including those under \$10,000 in taxable sales, was 177,374). 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 2016

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	389	4,550,498
		112	Animal Production	156	1,182,273
		113	Forestry and Logging	43	410,652
		114	Fishing, Hunting and Trapping	77	376,360
		115	Support Activities for Agriculture and Forestry	137	905,596
	11 Agriculture, Forestry, Fishing and Hunting Total			802	7,425,378
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	13,065,066
		213	Support Activities for Mining	Suppressed	Suppressed
	21 Mining, Quarrying, and Oil and Gas Extraction Total			271	13,145,289
22	Utilities				
		221	Utilities	165	223,434,610
	22 Utilities Total			165	223,434,610
23	Construction				
		236	Construction of Buildings	404	15,648,701
		237	Heavy and Civil Engineering Construction	164	19,495,087
		238	Specialty Trade Contractors	2,775	82,536,029
	23 Construction Total			3,343	117,679,816
31	Manufacturing				
		311	Food Manufacturing	235	6,045,761
		312	Beverage and Tobacco Product Manufacturing	472	6,080,878
		313	Textile Mills	37	404,275
		314	Textile Product Mills	26	119,283
		315	Apparel Manufacturing	93	1,243,917
		316	Leather and Allied Product Manufacturing	34	388,975
		321	Wood Product Manufacturing	287	7,782,036
		322	Paper Manufacturing	55	8,001,905
		323	Printing and Related Support Activities	282	12,903,286
		324	Petroleum and Coal Products Manufacturing	20	3,485,590
		325	Chemical Manufacturing	176	9,976,339
		326	Plastics and Rubber Products Manufacturing	109	3,220,916
		327	Nonmetallic Mineral Product Manufacturing	148	23,365,536
		331	Primary Metal Manufacturing	58	3,483,143
		332	Fabricated Metal Product Manufacturing	405	23,730,931
		333	Machinery Manufacturing	472	18,831,859
		334	Computer and Electronic Product Manufacturing	194	9,838,625
		335	Electrical Equipment, Appliance, and Component Manufacturing	142	11,060,546
		336	Transportation Equipment Manufacturing	111	12,056,382
		337	Furniture and Related Product Manufacturing	199	3,603,618
		339	Miscellaneous Manufacturing	1,259	33,821,120
	31 Manufacturing Total			4,814	199,444,921
42	Wholesale Trade				

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 2016

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 (\$)
		423	Merchant Wholesalers, Durable Goods	2,424	260,341,867
		424	Merchant Wholesalers, Nondurable Goods	987	44,286,869
		425	Wholesale Electronic Markets and Agents and Brokers	55	14,130,773
	42 Wholesale Trade Total			3,466	318,759,510
	44 Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,647	590,477,740
		442	Furniture and Home Furnishings Stores	999	79,562,462
		443	Electronics and Appliance Stores	557	71,411,818
		444	Building Material and Garden Equipment and Supplies Dealers	1,760	295,973,098
		445	Food and Beverage Stores	2,284	170,312,000
		446	Health and Personal Care Stores	448	53,988,340
		447	Gasoline Stations	1,400	115,988,645
		448	Clothing and Clothing Accessories Stores	1,382	125,526,271
		451	Sporting Goods, Hobby, Book, and Music Stores	1,426	68,571,017
		452	General Merchandise Stores	527	435,701,082
		453	Miscellaneous Store Retailers	8,072	255,495,119
		454	Nonstore Retailers	1,683	110,192,425
	44 Retail Trade Total			23,185	2,373,200,018
	48 Transportation and Warehousing				
		481	Air Transportation	44	689,845
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	25	369,659
		484	Truck Transportation	179	2,469,314
		485	Transit and Ground Passenger Transportation	43	844,249
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	26	165,123
		488	Support Activities for Transportation	146	1,794,913
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	47	1,216,691
	48 Transportation and Warehousing Total			525	13,155,672
	51 Information				
		511	Publishing Industries (except Internet)	449	16,094,123
		512	Motion Picture and Sound Recording Industries	140	10,453,861
		515	Broadcasting (except Internet)	36	61,261,890
		517	Telecommunications	511	278,388,776
		518	Data Processing, Hosting, and Related Services	92	7,431,715
		519	Other Information Services	52	1,756,403
	51 Information Total			1,280	375,386,768
	52 Finance and Insurance				
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed
		522	Credit Intermediation and Related Activities	187	26,143,087
		523	Securities, Commodity Contracts, and Other Financial Investments and R	27	1,053,267
		524	Insurance Carriers and Related Activities	47	5,141,044

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Table 2
State Sales and Use Tax Reported by NAICS CY 2016

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 (\$)
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	1,177,257
	52 Finance and Insurance Total			279	33,536,993
	53 Real Estate and Rental and Leasing				
		531	Real Estate	824	8,717,295
		532	Rental and Leasing Services	1,779	112,451,751
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	12	468,747
	53 Real Estate and Rental and Leasing Total			2,615	121,637,792
	54 Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	5,543	124,160,423
	54 Professional, Scientific, and Technical Services Total			5,543	124,160,423
	55 Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	59	17,293,449
	55 Management of Companies and Enterprises Total			59	17,293,449
	56 Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	2,845	40,406,551
		562	Waste Management and Remediation Services	68	1,877,130
	56 Administrative and Support and Waste Management and Remediation Services Total			2,913	42,283,681
	61 Educational Services				
		611	Educational Services	466	16,438,540
	61 Educational Services Total			466	16,438,540
	62 Health Care and Social Assistance				
		621	Ambulatory Health Care Services	673	9,881,169
		622	Hospitals	54	1,305,150
		623	Nursing and Residential Care Facilities	41	574,682
		624	Social Assistance	34	574,672
	62 Health Care and Social Assistance Total			802	12,335,673
	71 Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	636	27,140,363
		712	Museums, Historical Sites, and Similar Institutions	36	375,919
		713	Amusement, Gambling, and Recreation Industries	1,211	37,645,784
	71 Arts, Entertainment, and Recreation Total			1,883	65,162,066
	72 Accommodation and Food Services				
		721	Accommodation	2,692	104,459,436
		722	Food Services and Drinking Places	12,186	433,679,651
	72 Accommodation and Food Services Total			14,878	538,139,087
	81 Other Services (except Public Administration)				
		811	Repair and Maintenance	5,938	105,845,874
		812	Personal and Laundry Services	4,857	117,126,224
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	Suppressed	14,478,667
		814	Private Households	Suppressed	Suppressed
	81 Other Services (except Public Administration) Total			11,591	237,459,171
	92 Public Administration				
		921	Executive, Legislative, and Other General Government Support	274	17,839,083
		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 2016

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 (\$)
		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 De	Suppressed	Suppressed
		926	Administration of Economic Programs	Suppressed	Suppressed
	92 Public Administration Total			288	17,969,481
	99 Not Reported				
		999	Not Reported	4,695	84,275,828
	99 Not Reported Total			4,695	84,275,828
	Grand Total			83,863	4,952,324,170

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, 2016

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 2016, taxable transactions generated baseball park district sales and use taxes of \$30,099,656. Table 3 shows the number of filers and baseball district sales and use taxes in 2016 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 2016 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 2016 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 CY2016

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	75	28,872
		112	Animal Production	23	5,184
		113	Forestry and Logging	Suppressed	Suppressed
		114	Fishing, Hunting and Trapping	Suppressed	Suppressed
		115	Support Activities for Agriculture and Forestry	30	4,829
	11 Agriculture, Forestry, Fishing and Hunting Total			139	39,695
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	95,321
	21 Mining, Quarrying, and Oil and Gas Extraction Total			33	95,812
22	Utilities				
		221	Utilities	Suppressed	1,393,992
	22 Utilities Total			33	1,393,992
23	Construction				
		236	Construction of Buildings	107	81,687
		237	Heavy and Civil Engineering Construction	51	90,830
		238	Specialty Trade Contractors	813	460,832
	23 Construction Total			971	633,349
31	Manufacturing				
		311	Food Manufacturing	80	22,494
		312	Beverage and Tobacco Product Manufacturing	219	39,265
		313	Textile Mills	11	2,430
		314	Textile Product Mills	Suppressed	Suppressed
		315	Apparel Manufacturing	32	7,058
		316	Leather and Allied Product Manufacturing	Suppressed	Suppressed
		321	Wood Product Manufacturing	79	35,865
		322	Paper Manufacturing	28	8,873
		323	Printing and Related Support Activities	132	88,795
		324	Petroleum and Coal Products Manufacturing	Suppressed	Suppressed
		325	Chemical Manufacturing	97	98,446
		326	Plastics and Rubber Products Manufacturing	56	16,254
		327	Nonmetallic Mineral Product Manufacturing	54	89,544
		331	Primary Metal Manufacturing	28	12,744
		332	Fabricated Metal Product Manufacturing	153	90,829
		333	Machinery Manufacturing	215	128,326
		334	Computer and Electronic Product Manufacturing	115	75,856
		335	Electrical Equipment, Appliance, and Component Manufacturing	88	134,190
		336	Transportation Equipment Manufacturing	43	145,685
		337	Furniture and Related Product Manufacturing	73	27,112
		339	Miscellaneous Manufacturing	630	197,471

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 CY2016

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 (\$)
31	Manufacturing Total			2,156	1,246,621
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	1,231	1,638,989
		424	Merchant Wholesalers, Nondurable Goods	520	258,804
		425	Wholesale Electronic Markets and Agents and Brokers	35	95,138
42	Wholesale Trade Total			1,786	1,992,931
44	Retail Trade				
		441	Motor Vehicle and Parts Dealers	1,146	3,352,721
		442	Furniture and Home Furnishings Stores	317	573,831
		443	Electronics and Appliance Stores	186	407,940
		444	Building Material and Garden Equipment and Supplies Dealers	437	1,483,174
		445	Food and Beverage Stores	844	1,176,463
		446	Health and Personal Care Stores	151	436,000
		447	Gasoline Stations	482	541,828
		448	Clothing and Clothing Accessories Stores	522	861,441
		451	Sporting Goods, Hobby, Book, and Music Stores	359	381,524
		452	General Merchandise Stores	181	2,598,574
		453	Miscellaneous Store Retailers	2,354	1,418,705
		454	Nonstore Retailers	648	656,842
44	Retail Trade Total			7,627	13,889,040
48	Transportation and Warehousing				
		481	Air Transportation	15	6,252
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	Suppressed	Suppressed
		484	Truck Transportation	46	10,130
		485	Transit and Ground Passenger Transportation	17	7,914
		487	Scenic and Sightseeing Transportation	Suppressed	Suppressed
		488	Support Activities for Transportation	45	8,697
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	17	3,920
48	Transportation and Warehousing Total			160	52,683
51	Information				
		511	Publishing Industries (except Internet)	246	103,956
		512	Motion Picture and Sound Recording Industries	Suppressed	89,133
		515	Broadcasting (except Internet)	Suppressed	277,704
		517	Telecommunications	286	1,645,920
		518	Data Processing, Hosting, and Related Services	61	52,842
		519	Other Information Services	32	16,406
51	Information Total			693	2,185,961
52	Finance and Insurance				

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 CY2016

NAICS(2)	Description	Detailed Description (3-digit NAICS information provided only as disclosure standards allow) NAICS(3)	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	84	205,534
		523 Securities, Commodity Contracts, and Other Financial Investments and Related Activities	13	10,495
		524 Insurance Carriers and Related Activities	20	27,234
		525 Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	52 Finance and Insurance Total		128	256,136
	53 Real Estate and Rental and Leasing			
		531 Real Estate	Suppressed	46,930
		532 Rental and Leasing Services	587	744,329
		533 Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Suppressed	Suppressed
	53 Real Estate and Rental and Leasing Total		767	792,501
	54 Professional, Scientific, and Technical Services			
		541 Professional, Scientific, and Technical Services	2,183	912,731
	54 Professional, Scientific, and Technical Services Total		2,183	912,731
	55 Management of Companies and Enterprises			
		551 Management of Companies and Enterprises	34	98,503
	55 Management of Companies and Enterprises Total		34	98,503
	56 Administrative and Support and Waste Management and Remediation Services			
		561 Administrative and Support Services	921	274,362
		562 Waste Management and Remediation Services	19	6,276
	56 Administrative and Support and Waste Management and Remediation Services Total		940	280,638
	61 Educational Services			
		611 Educational Services	151	87,136
	61 Educational Services Total		151	87,136
	62 Health Care and Social Assistance			
		621 Ambulatory Health Care Services	211	62,125
		622 Hospitals	19	10,947
		623 Nursing and Residential Care Facilities	15	7,182
		624 Social Assistance	Suppressed	Suppressed
	62 Health Care and Social Assistance Total		254	84,022
	71 Arts, Entertainment, and Recreation			
		711 Performing Arts, Spectator Sports, and Related Industries	140	237,596
		712 Museums, Historical Sites, and Similar Institutions	Suppressed	Suppressed
		713 Amusement, Gambling, and Recreation Industries	279	183,664
	71 Arts, Entertainment, and Recreation Total		428	422,575
	72 Accommodation and Food Services			
		721 Accommodation	214	460,471
		722 Food Services and Drinking Places	3,045	2,779,686
	72 Accommodation and Food Services Total		3,259	3,240,157
	81 Other Services (except Public Administration)			
		811 Repair and Maintenance	1,461	616,479

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 CY2016

NAICS(2)	Description	Detailed Description (3-digit NAICS information provided only as disclosure standards allow) NAICS(3)	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
		812 Personal and Laundry Services	1,599	949,620
		813 Religious, Grantmaking, Civic, Professional, and Similar Organizations	Suppressed	139,081
		814 Private Households	Suppressed	Suppressed
	81 Other Services (except Public Administration) Total		3,255	1,705,219
	92 Public Administration			
		921 Executive, Legislative, and Other General Government Support	44	112,323
		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 Community Development	Suppressed	Suppressed
		926 Administration of Economic Programs	Suppressed	Suppressed
	92 Public Administration Total		52	113,195
	99 Not Reported			
		999 Not Reported	1,249	576,760
	99 Not Reported Total		1,249	576,760
Grand Total			26,298	30,099,656

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3. COUNTY SALES AND USE TAX BY NAICS CODE, 2016

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 2016. 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 2016 generated county sales and use taxes of \$351,717,311. 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 2016 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 2016 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 4
Statewide County Sales and Use Tax Reported by NAICS CY2016

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	316	321,423
		112	Animal Production	115	87,122
		113	Forestry and Logging	38	36,404
		114	Fishing, Hunting and Trapping	56	24,851
		115	Support Activities for Agriculture and Forestry	114	69,483
	11 Agriculture, Forestry, Fishing and Hunting Total			639	539,283
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	895,957
		213	Support Activities for Mining	Suppressed	Suppressed
	21 Mining, Quarrying, and Oil and Gas Extraction Total			233	899,779
22	Utilities				
		221	Utilities	145	16,314,434
	22 Utilities Total			145	16,314,434
23	Construction				
		236	Construction of Buildings	351	1,185,466
		237	Heavy and Civil Engineering Construction	146	1,253,911
		238	Specialty Trade Contractors	2,370	5,960,669
	23 Construction Total			2,867	8,400,046
31	Manufacturing				
		311	Food Manufacturing	194	429,936
		312	Beverage and Tobacco Product Manufacturing	429	457,129
		313	Textile Mills	28	23,653
		314	Textile Product Mills	21	10,463
		315	Apparel Manufacturing	72	88,079
		316	Leather and Allied Product Manufacturing	27	20,662
		321	Wood Product Manufacturing	254	613,096
		322	Paper Manufacturing	51	332,076
		323	Printing and Related Support Activities	231	647,115
		324	Petroleum and Coal Products Manufacturing	18	293,549
		325	Chemical Manufacturing	158	563,395
		326	Plastics and Rubber Products Manufacturing	91	215,454
		327	Nonmetallic Mineral Product Manufacturing	129	1,908,934
		331	Primary Metal Manufacturing	49	253,310
		332	Fabricated Metal Product Manufacturing	333	1,349,384
		333	Machinery Manufacturing	426	1,321,696
		334	Computer and Electronic Product Manufacturing	181	726,805
		335	Electrical Equipment, Appliance, and Component Manufacturing	127	830,179
		336	Transportation Equipment Manufacturing	94	581,446
		337	Furniture and Related Product Manufacturing	178	255,484
		339	Miscellaneous Manufacturing	1,127	2,412,134
	31 Manufacturing Total			4,218	13,333,979

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Table 4
Statewide County Sales and Use Tax Reported by NAICS CY2016

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 (\$)
	42 Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	2,191	18,373,726
		424	Merchant Wholesalers, Nondurable Goods	880	3,179,219
		425	Wholesale Electronic Markets and Agents and Brokers	Suppressed	973,213
	42 Wholesale Trade Total			3,120	22,526,158
	44 Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,360	41,787,186
		442	Furniture and Home Furnishings Stores	819	5,495,746
		443	Electronics and Appliance Stores	467	4,854,618
		444	Building Material and Garden Equipment and Supplies Dealers	1,510	21,719,023
		445	Food and Beverage Stores	1,839	12,618,480
		446	Health and Personal Care Stores	356	3,881,152
		447	Gasoline Stations	1,078	8,736,161
		448	Clothing and Clothing Accessories Stores	1,051	8,951,268
		451	Sporting Goods, Hobby, Book, and Music Stores	1,097	4,670,734
		452	General Merchandise Stores	422	30,623,770
		453	Miscellaneous Store Retailers	6,568	18,382,196
		454	Nonstore Retailers	1,435	8,007,312
	44 Retail Trade Total			19,002	169,727,645
	48 Transportation and Warehousing				
		481	Air Transportation	34	52,523
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	17	31,760
		484	Truck Transportation	150	202,776
		485	Transit and Ground Passenger Transportation	37	61,669
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	17	14,601
		488	Support Activities for Transportation	123	131,598
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	36	80,221
	48 Transportation and Warehousing Total			426	1,045,448
	51 Information				
		511	Publishing Industries (except Internet)	395	1,176,375
		512	Motion Picture and Sound Recording Industries	108	645,343
		515	Broadcasting (except Internet)	34	2,797,623
		517	Telecommunications	491	19,951,607
		518	Data Processing, Hosting, and Related Services	87	586,355
		519	Other Information Services	49	131,638
	51 Information Total			1,164	25,288,941
	52 Finance and Insurance				
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed
		522	Credit Intermediation and Related Activities	173	1,737,773

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Table 4
Statewide County Sales and Use Tax Reported by NAICS CY2016

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 (\$)
		523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	25	87,672
		524	Insurance Carriers and Related Activities	41	423,146
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	52 Finance and Insurance Total			253	2,330,840
	53 Real Estate and Rental and Leasing				
		531	Real Estate	638	718,322
		532	Rental and Leasing Services	1,495	7,693,687
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Suppressed	Suppressed
	53 Real Estate and Rental and Leasing Total			2,143	8,451,712
	54 Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	4,483	8,290,874
	54 Professional, Scientific, and Technical Services Total			4,483	8,290,874
	55 Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	56	1,172,427
	55 Management of Companies and Enterprises Total			56	1,172,427
	56 Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	2,253	2,890,705
		562	Waste Management and Remediation Services	59	77,438
	56 Administrative and Support and Waste Management and Remediation Services Total			2,312	2,968,144
	61 Educational Services				
		611	Educational Services	351	1,339,850
	61 Educational Services Total			351	1,339,850
	62 Health Care and Social Assistance				
		621	Ambulatory Health Care Services	470	593,047
		622	Hospitals	42	116,162
		623	Nursing and Residential Care Facilities	31	47,204
		624	Social Assistance	25	30,189
	62 Health Care and Social Assistance Total			568	786,603
	71 Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	462	1,791,084
		712	Museums, Historical Sites, and Similar Institutions	26	30,486
		713	Amusement, Gambling, and Recreation Industries	909	2,806,783
	71 Arts, Entertainment, and Recreation Total			1,397	4,628,352
	72 Accommodation and Food Services				
		721	Accommodation	2,257	8,306,409
		722	Food Services and Drinking Places	9,222	31,602,007
	72 Accommodation and Food Services Total			11,479	39,908,415
	81 Other Services (except Public Administration)				
		811	Repair and Maintenance	4,689	7,713,401
		812	Personal and Laundry Services	3,748	7,594,640
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	Suppressed	1,065,622
		814	Private Households	Suppressed	Suppressed
	81 Other Services (except Public Administration) Total			9,021	16,374,413

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Table 4
Statewide County Sales and Use Tax Reported by NAICS CY2016

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 (\$)
	92 Public Administration				
		921	Executive, Legislative, and Other General Government Support	214	1,447,325
		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 Development	Suppressed	Suppressed
		926	Administration of Economic Programs	Suppressed	Suppressed
	92 Public Administration Total			225	1,453,237
	99 Not Reported				
		999	Not Reported	3,659	5,936,731
	99 Not Reported Total			3,659	5,936,731
	Grand Total			67,761	351,717,311

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