

SALES AND USE TAX

(Including County, City, Stadium, Local Exposition District, and Premier Resort Area Taxes
and Rental Vehicle, Limousine, and Dry Cleaning Fees)

GENERAL TOPICAL INDEX – UPDATED TO 8/1/24

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins, IS&E Publications,
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direct mail, advertising and promotional			174-13	1-12	
situs of services	77.72(3)		3-5 , 71-19	6-81 , 2-07	
when a sale takes place.....	77.585(8)				
where a sale takes place	77.522.....	11.945		2-11	
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Wine (excise tax in price)				2-08	
shipped to Wisconsin				5-09	
Winterizing.....			79-28 , 191-3	4-15	
Wisconsin sales and taxable transportation charges	77.585(8); (77.51(14r), repealed 10-1-09)	11.94	13-3	12-69	
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ADDENDUM

To Sales and Use Tax General Topical Index

Attorney Generals' Opinions

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GENERAL TOPICAL INDEX STRUCTURE

The Topical Index is designed to help you find reference material on a given subject of tax law administered by the Wisconsin Department of Revenue's Income, Sales, and Excise Tax (IS&E) Division.

The Topical Index includes the references listed below. The references are included in each of the tax sections, unless noted otherwise.

Statute:

Wisconsin Statutes, including all Wisconsin laws enacted as of August 1, 2024.

Adm. Rule:

Wisconsin Administrative Rules adopted as of August 1, 2024.

Tax Bulletin:

Wisconsin Tax Bulletins (WTBs) published by the IS&E Division as of August 1, 2024. Numbers in this column refer to the issue number of the WTB, which appears in the upper part of each Bulletin, and to the page number. (Example: "191-9" is the October 2015 WTB, issue number 191, page 9.)

Publication (P):

Publications published by the IS&E Division as of August 1, 2024. Publications are noted by the prefix P in front of the number of the publication.

Fact Sheet (FS):

Fact sheets published by the IS&E Division as of August 1, 2024. Fact sheets are noted by the prefix FS in front of the number of the fact sheet.

AGO (A):

Relevant Attorney Generals' Opinions as of August 1, 2024. A listing of these opinions can be found as an addendum following the index for each type of tax.

Sales Tax Report:

Sales and Use Tax Reports issued by the IS&E Division as of August 1, 2024. For years prior to 1982, the number in this column refers to the date of the Sales and Use Tax Report, which appears in the upper right-hand part of each report. (Example: 9-81 is the September 1981 Tax Report.) Beginning with 1982, the number in this column refers to the year and the number of the Sales and Use Tax Report issued that year; the number appears in the upper portion of each report. (Example: 3-15 is the September 2015 Tax Report, issue number 3-15.) There was a special edition of the Sales and Use Tax Report published in July 2015; between issue number 2-15 and issue number 3-15. This edition is identified as issue number 2A-15 for the purposes of this index.