

Wisconsin Department of Revenue

SALES AND USE TAX REPORT

4-00

December 2000

I. LAFAYETTE COUNTY ADOPTS COUNTY TAX

Beginning April 1, 2001, the 0.5% county tax will be in effect in Lafayette County.

Following is a list of the 54 counties that have adopted the county tax, and the effective date of each county's tax.

County	Effective Date	County	Effective Date
Adams	1/1/94	Marathon	4/1/87
Ashland	4/1/88	Marquette	4/1/89
Barron	4/1/86	Milwaukee*	4/1/91
Bayfield	4/1/91	Monroe	4/1/90
Buffalo	4/1/87	Oconto	7/1/94
Burnett	4/1/89	Oneida	4/1/87
Chippewa	4/1/91	Ozaukee*	4/1/91
Columbia	4/1/89	Pepin	4/1/91
Crawford	4/1/91	Pierce	4/1/88
Dane	4/1/91	Polk	4/1/88
Dodge	4/1/94	Portage	4/1/89
Door	4/1/88	Price	1/1/93
Douglas	4/1/91	Richland	4/1/89
Dunn	4/1/86	Rusk	4/1/87
Eau Claire	1/1/99	St. Croix	4/1/87
Forest	4/1/95	Sauk	4/1/92
Green Lake	7/1/99	Sawyer	4/1/87
Iowa	4/1/87	Shawano	4/1/90
Iron	4/1/91	Taylor	7/1/99
Jackson	4/1/87	Trempealeau	10/1/95
Jefferson	4/1/91	Vernon	1/1/97
Juneau	4/1/92	Vilas	4/1/88
Kenosha	4/1/91	Walworth	4/1/87
La Crosse	4/1/90	Washburn	4/1/91
Lafayette	4/1/01	Washington*	1/1/99
Langlade	4/1/88	Waupaca	4/1/89
Lincoln	4/1/87	Waushara	4/1/90

* County also has a 0.1% baseball stadium tax

Important: Sellers who are not located in any of the 54 counties that have adopted the county tax may still be subject to the county tax if they deliver

property into any of these counties with their own vehicles or are in some other way "engaged in business" in any of the 54 counties.

Information about what sales and purchases are subject to county sales or use tax and transitional provisions that apply to Lafayette County sellers can be found in Wisconsin Publication 201, *Wisconsin Sales and Use Tax Information*.

Counties that have **not** adopted the county tax are:

Counties Without County Tax

Brown**	Marinette
Calumet	Menominee
Clark	Outagamie
Florence	Racine*
Fond du Lac	Rock
Grant	Sheboygan
Green	Waukesha*
Kewaunee	Winnebago
Manitowoc	Wood

* County has 0.1% baseball stadium tax

** County has a 0.5% football stadium tax

Important Note for Seasonal Sellers

If you make sales of tangible personal property or taxable services in Lafayette County which are subject to the county tax and you are a seasonal filer (a person doing business for only a portion of the year), the sales and use tax returns previously sent to you may need to be replaced, effective for reporting periods beginning on or after April 1, 2001.

Review Schedule CT on the back of the sales and use tax returns previously sent to you for periods on or after April 1, 2001. If Lafayette County is not listed on Schedule CT, you should contact the department for new returns that include Lafayette County. Write or call Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902 (telephone (608) 266-2776).

II. PARTS AND ACCESSORIES FOR CERTAIN MEDICAL DEVICES ARE EXEMPT FROM TAX

Sales of parts and accessories, but not supplies, for the following property are exempt from Wisconsin sales and use tax. The seller is not required to obtain an exemption certificate for such sales as proof that the sales are exempt from Wisconsin sales or use tax.

- Eye glasses when especially designed or prescribed by an ophthalmologist, physician, oculist, or optometrist for the personal use of the owner or purchaser.

Example: Sales of eye glass chains for prescription eye glasses are exempt from sales tax. However, sales of supplies, such as eyeglass cleaning solutions, contact solutions, and disposable wipes, are subject to sales tax.

- Crutches and wheelchairs, including motorized wheelchairs and scooters, for the use of persons who are ill or disabled.
- Artificial devices individually designed, constructed, or altered solely for the use of a particular physically disabled person so as to become a brace, support, supplement, correction, or substitute for the bodily structure, including the extremities of the individual.
- Artificial limbs, artificial eyes, hearing aids, and other equipment worn as a correction or substitute for any functioning portion of the body.

Example: Sales of batteries for hearing aids are exempt from Wisconsin sales tax.

- Artificial teeth sold by a dentist.
- Antiembolism elastic hose and stockings that are prescribed by a physician and sold to the ultimate consumer.
- Adaptive equipment that makes it possible for handicapped persons to enter, operate or leave a vehicle, as defined in sec. 27.01(7)(a)2, Wis. Stats., if that equipment is purchased by the individual who will use it, a person acting directly on behalf of that individual or a nonprofit organization.

III. LISTING OF MUNICIPALITIES OR ZIP CODES BY COUNTY NOT AVAILABLE FROM DOR

The Department of Revenue currently has no list available for distribution that accurately gives the county for a particular municipality or zip code. The department is in the process of developing a database of 9-digit zip codes listing the Wisconsin county to which each zip code applies. The database is not expected to be available for at least one year.

To accurately determine the county in which a sale takes place, a seller should ask the customer for the name of the county where the sale takes place.

IV. SALES AND USE TAX PUBLICATIONS REVISED

The following Wisconsin sales and use tax publications have been revised to reflect law changes, court decisions, and other changes. The most recent revision date appears in parentheses.

203	Sales and Use Tax Information for Manufacturers (7/00)
206	Sales Tax Exemption for Nonprofit Organizations (6/00)
207	Sales and Use Tax Information for Contractors (10/00)
211	Cemetery Monument Dealers (6/00)
216	Filing Claims for Refund of Sales or Use Tax (11/00)

Copies are available at any department office or by mail, fax, or the Internet.

By Mail

Write to Wisconsin Department of Revenue, Forms Request Office, P.O. Box 8903, Madison, WI 53708-8903 or call (608) 266-1961.

Via Fax

Use the department's Fax-A-Form system by calling (608) 261-6229 from a fax telephone. Enter the retrieval code "10" plus the publication number.

Via Internet

Access the department's World Wide Web site at www.dor.state.wi.us, and click on "Publications."