

Wisconsin Department of Revenue

SALES AND USE TAX REPORT

3-01

December 2001

I. GRANT COUNTY ADOPTS COUNTY TAX

Beginning April 1, 2002, the 0.5% county tax will be in effect in Grant County.

Following is a list of the 56 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	Marinette	10/1/01
Barron	4/1/86	Marquette	4/1/89
Bayfield	4/1/91	Milwaukee*	4/1/91
Buffalo	4/1/87	Monroe	4/1/90
Burnett	4/1/89	Oconto	7/1/94
Chippewa	4/1/91	Oneida	4/1/87
Columbia	4/1/89	Ozaukee*	4/1/91
Crawford	4/1/91	Pepin	4/1/91
Dane	4/1/91	Pierce	4/1/88
Dodge	4/1/94	Polk	4/1/88
Door	4/1/88	Portage	4/1/89
Douglas	4/1/91	Price	1/1/93
Dunn	4/1/86	Richland	4/1/89
Eau Claire	1/1/99	Rusk	4/1/87
Forest	4/1/95	St. Croix	4/1/87
Grant	4/1/02	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 56 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 56 counties.

Information about what sales and purchases are subject to county sales or use tax and transitional provisions that apply to Grant 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**	Kewaunee	Rock
Calumet	Manitowoc	Sheboygan
Clark	Menominee	Waukesha*
Florence	Outagamie	Winnebago
Fond du Lac	Racine*	Wood
Green		

* County has a 0.1% baseball stadium tax

** County has a 0.5% football stadium tax

II. MOTOR VEHICLE DEALERS' MEASURE OF USE TAX INCREASED TO \$114

Wisconsin licensed motor vehicle dealers are permitted to report use tax on a certain dollar amount per plate per month for the use of motor vehicles assigned to certain employees and dealership owners.

Effective January 1, 2002, the amount subject to use tax is increased from \$110 to \$114 per plate per month. (Note: The use tax per plate per month is not \$114. Rather, \$114 is multiplied by the use tax rate (5%, 5.1%, 5.5%, or 5.6%) to arrive at the use tax due per plate per month.)

The reason for the increase to \$114 per plate is that sec. 77.53(1m)(a), Wis. Stats. (1999-00), requires that the Department of Revenue annually adjust the amount subject to use tax to reflect the annual percentage change in the U.S. Consumer Price Index for All Urban Consumers, U.S. City Average, as determined by the U.S. Department of Labor for the 12 month period ending June 30. The percentage change for the period July 2000 to June 2001 was 3.25% (\$110 X 1.0325 = \$114 rounded to the nearest whole dollar).

III. ENERGY SURCHARGE INCLUDED IN AMOUNT SUBJECT TO SALES TAX

With the increase in fuel prices early in the year, many businesses found it necessary to pass on these additional costs to their customers. Some businesses, rather than increasing the selling price of the property or services sold, chose to pass on this additional cost as a separate line item on the invoice given to the customer.

For example, rather than increasing room rates by a certain percentage, some hotels added an “energy surcharge” to each customer’s lodging bill. Several trucking companies, rather than increasing their charge per hour or mile for transporting property, added a “fuel charge” to each customer’s bill.

The “energy surcharge” or “fuel charge” is included in the selling price of tangible personal property or taxable services sold for purposes of computing Wisconsin sales or use tax. Therefore if the property or service sold is subject to Wisconsin sales or use tax, the amount of the energy surcharge is subject to Wisconsin sales or use tax (and local exposition taxes, if applicable).

Example 1: Hotel A charges \$70 per night of lodging. To recover some of its increased heating costs, Hotel A also charges an “energy surcharge” equal to 2% of the room rate ($\$70 \times 2\% = \1.40). The amount subject to Wisconsin sales or use tax (and local exposition room tax, if applicable) is \$71.40.

Example 2: Trucking Company B contracts with Company C to transport property that Company C purchased from Company D. Trucking Company B charges Company C \$800 for this transportation service. Trucking Company B adds a \$50 “fuel surcharge.” Because the transportation services sold by Trucking Company B are not subject to Wisconsin sales or use tax, the “fuel surcharge” is also not subject to Wisconsin sales or use tax.

IV. DID YOU KNOW . . .

- Honey roasted peanuts are subject to Wisconsin sales or use tax?
- Charges by a seller of tangible personal property for shipping and handling are taxable if the property being sold is taxable?
- Wisconsin sales tax is computed on the selling price of tangible personal property before subtracting the amount of a coupon or rebate given to a seller if the seller is reimbursed by a third party for the amount of the coupon or rebate?

V. FORM ST-12 CAN BE USED AS AN AMENDED RETURN

The Sales and Use Tax Return (Form ST-12) that was revised in October 2001 may be used as an amended return. Taxpayers may also amend their sales and use tax returns using Form S-108, Wisconsin Amended Sales and Use Tax Return.

Refer to the Form ST-12 instructions (page 6) for information on how to complete Form ST-12 when using it as an amended return.

VI. 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.

- 201 Wisconsin Sales and Use Tax Information (11/01)
- 205 Use Tax Information for Individuals (8/01)
- 212 Businesses: Do You Owe Use Tax on Imported Goods? (8/01)
- 213 Travelers: Don’t Forget About Use Tax (8/01)
- 214 Businesses: Do You Owe Use Tax? (8/01)
- 220 Grocers – How Do Wisconsin Sales and Use Taxes Affect Your Operations? (10/01)
- 227 File Sales Tax Returns With S.I.P. (3/01)
- 410 Local Exposition Taxes (5/01)

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, Mail Stop 5-77, PO Box 8951, Madison WI 53708-8951 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.”

Interested in filing your sales and use tax return electronically? Visit the Department of Revenue’s web site at www.dor.state.wi.us/eserv/sip.html.