

# SALES AND USE TAX REPORT

3-96

September 1996

## I. VERNON COUNTY ADOPTS COUNTY TAX

Vernon County has adopted the county tax effective January 1, 1997.

The following lists the 49 counties that have adopted the county tax and the effective date for each county's tax. (Note: The county code assigned by the department for each county is in parenthesis following the county name. This code may be helpful for computer programming purposes.)

County	Effective Date	County	Effective Date
Adams (01)	1/1/94	Marquette (39)	4/1/89
Ashland (02)	4/1/88	Milwaukee (40)	4/1/91
Barron (03)	4/1/86	Monroe (41)	4/1/90
Bayfield (04)	4/1/91	Oconto (42)	7/1/94
Buffalo (06)	4/1/87	Oneida (43)	4/1/87
Burnett (07)	4/1/89	Ozaukee (45)	4/1/91
Chippewa (09)	4/1/91	Pepin (46)	4/1/91
Columbia (11)	4/1/89	Pierce (47)	4/1/88
Crawford (12)	4/1/91	Polk (48)	4/1/88
Dane (13)	4/1/91	Portage (49)	4/1/89
Dodge (14)	4/1/94	Price (50)	1/1/93
Door (15)	4/1/88	Richland (52)	4/1/89
Douglas (16)	4/1/91	Rusk (54)	4/1/87
Dunn (17)	4/1/86	St. Croix (55)	4/1/87
Forest (21)	4/1/95	Sauk (56)	4/1/92
Iowa (25)	4/1/87	Sawyer (57)	4/1/87
Iron (26)	4/1/91	Shawano (58)	4/1/90
Jackson (27)	4/1/87	Trempealeau (61)	10/1/95
Jefferson (28)	4/1/91	Vernon (62)	1/1/97
Juneau (29)	4/1/92	Vilas (63)	4/1/88
Kenosha (30)	4/1/91	Walworth (64)	4/1/87
La Crosse (32)	4/1/90	Washburn (65)	4/1/91
Langlade (34)	4/1/88	Waupaca (68)	4/1/89
Lincoln (35)	4/1/87	Waushara (69)	4/1/90
Marathon (37)	4/1/87		

**IMPORTANT:** Retailers who are not located in any of the 49 counties that have adopted the county tax may still be subject to the county tax if they deliver property into any of these counties or are in some other way engaged in business in any of the 49 counties.

## A. TRANSITIONAL PROVISIONS

**CAUTION:** These transitional provisions apply only to Vernon County.

**Services:** Those services subject to the 5% state sales tax are not subject to the Vernon county tax if the services are billed to the customer and paid for before January 1, 1997, regardless of whether the service is furnished to the customer before or after January 1, 1997. Services furnished before January 1, 1997 are not subject to Vernon county tax even though the services are billed or the customer pays on or after January 1, 1997.

**Rentals:** The lessor's rental receipts from tangible personal property that the lessor is obligated to furnish at a fixed price under a contract entered into before January 1, 1997, are not subject to the Vernon county sales tax until the contract is terminated, extended, renewed, or modified. However, the lessee is subject to the Vernon county use tax on these lease or rental receipts beginning on or after January 1, 1997, except when the lessor voluntarily reports the tax on such receipts for the convenience of the customer or when the lessor collects the tax because the contract is modified.

**Contractors:** Sales of building materials to contractors engaged in the business of constructing, altering, repairing, or improving real estate for others are not subject to the Vernon county tax if (a) the materials are affixed and are made a structural part of real estate, and (b) the amount payable to the contractor is fixed without regard to the costs incurred in performing a written contract that was irrevocably entered into prior to January 1, 1997, or that resulted from the acceptance of a formal written bid accompanied by a bond or other performance guaranty that was irrevocably submitted before January 1, 1997.

## B. SEASONAL SELLERS

If you make sales of tangible personal property or taxable services in Vernon 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 January 1, 1997.

Review Schedule CT on the back of the sales and use tax returns previously sent to you for periods beginning on or after January 1, 1997. If Vernon County is not listed on Schedule CT, you should contact the department for new returns which include Vernon County. Write or call the Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902 (telephone (608) 266-2776).

### C. ADDITIONAL INFORMATION

Additional information about the county tax can be found in Wisconsin Publication 201, *Wisconsin Sales and Use Tax Information*, which is available from any Department of Revenue office.

### D. ANY QUESTIONS?

If you have questions about county sales and use taxes, call or visit any Wisconsin Department of Revenue office or write to the Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902.

## II. NEW SALES AND USE TAX PUBLICATIONS AVAILABLE

The following new sales and use tax publications are available from any Department of Revenue office:

- **Auctioneers** (Publication 217) — Explains how Wisconsin sales tax applies to sales made at auctions. It includes examples of taxable and nontaxable auction sales.
- **Hotels, Motels, and Other Lodging Providers** (Publication 219) — Explains how Wisconsin sales and use taxes affect hotels, motels, and other lodging providers. It includes examples of taxable and nontaxable sales, rentals, and purchases by hotels, motels, and other lodging providers.
- **Grocers** (Publication 220) — Explains how Wisconsin sales and use taxes affect grocers and other persons selling food and beverages. It includes examples of taxable and nontaxable sales by grocers and information for specific departments, such as bakery, catering, deli, flower shop, meat, video rentals, and photography.

These publications may also be obtained by:

- Writing or calling Wisconsin Department of Revenue, Forms Request Office, P.O. Box 8903, Madi-

son, WI 53708-8903 (telephone (608) 266-1961).

- Requesting by fax using the department's "Fax-a-form" system. To obtain publications by fax, call (608) 261-6229 from a fax telephone

## III. NEW EXEMPTION CERTIFICATE FOR GOVERNMENTAL UNITS

A new exemption certificate (Form S-209) is available for use by federal and Wisconsin governmental units. It may be used when purchasing tangible personal property or taxable services that are exempt from Wisconsin state, county, and stadium sales and use taxes and local exposition taxes.

A retailer making exempt sales to a federal or Wisconsin governmental unit may accept Form S-209 as proof that a sale to the governmental unit is exempt from Wisconsin state, county, and stadium sales and use taxes and local exposition taxes. This certificate may be accepted in lieu of a purchase order or similar written document identifying the governmental unit as the purchaser.

Form S-209 is available from any Department of Revenue office.

## IV. NEED A SPEAKER?

Are you planning a meeting or training program? The Wisconsin Department of Revenue provides speakers to business, community, and educational organizations.

Department representatives are available to speak on a variety of topics that can be targeted toward your group's particular areas of interest, including:

- New sales/use, income, and corporate tax laws.
- How sales tax affects contractors, landscapers, manufacturers, nonprofit organizations, or businesses in general.
- What to expect in an audit.
- Common errors discovered in audits.
- Homestead credit.
- Farmland preservation credit.
- Manufacturing property assessment.

To arrange for a speaker, please write to Wisconsin Department of Revenue, Speakers Bureau, P.O. Box 8933, Madison, WI 53708-8933, or call (608) 266-1911.