



### **Important Rate Changes!**

- Racine County tax begins April 1, 2025
- Manitowoc County tax begins January 1, 2025
- Milwaukee County tax increases January 1, 2024
- City of Milwaukee tax begins January 1, 2024
- Menominee County tax begins April 1, 2020
- Baseball stadium district tax ends March 31, 2020
- Outagamie County tax begins January 1, 2020
- Calumet County tax begins April 1, 2018
- Brown County tax begins January 1, 2018

See the [Sales Tax Rate Chart](#) for more information.

# **Wisconsin Taxation Related to Native Americans**

Includes information regarding —

- Individual income tax
- Corporate franchise or income tax
- Withholding tax
- Sales and use tax
- Cigarette tax
- Motor vehicle fuel, alternate fuel, and general aviation fuel taxes
- Alcohol beverage taxes
- Tobacco products tax
- Economic development surcharge
- Property tax
- Information returns

## TABLE OF CONTENTS

1.	INTRODUCTION .....	1
2.	DEFINITIONS.....	1
3.	FEDERAL PREEMPTION OF STATE TAXES.....	2
4.	INDIVIDUAL INCOME TAX.....	3
5.	CORPORATE FRANCHISE OR INCOME TAX .....	8
6.	WITHHOLDING TAX.....	9
7.	SALES AND USE TAX .....	10
8.	CIGARETTE TAX.....	14
9.	MOTOR VEHICLE FUEL, ALTERNATE FUEL, AND GENERAL AVIATION FUEL TAXES.....	15
10.	ALCOHOL BEVERAGE TAXES.....	16
11.	TOBACCO PRODUCTS TAX .....	17
12.	ECONOMIC DEVELOPMENT SURCHARGE .....	17
13.	PROPERTY TAX.....	18
14.	INFORMATION RETURNS.....	19
15.	OTHER TAXES AND FEES TO BE AWARE OF .....	20
16.	KEEPING AWARE OF NEW TAX DEVELOPMENTS .....	22
17.	DO YOU HAVE QUESTIONS OR NEED ASSISTANCE?.....	22

## 1. INTRODUCTION

This publication explains the Department of Revenue's position on how various Wisconsin taxes apply to Native Americans and those who deal with Native Americans. If you still have questions after reading this publication, you may write to Wisconsin Department of Revenue, Mail Stop 6-40, PO Box 8933, Madison WI 53708-8933, or contact the department by any of the methods listed in Part 17.C. of this publication.

This publication refers to several other Department of Revenue publications that are available on the department's website at: [revenue.wi.gov/Pages/HTML/taxpubs.aspx](http://revenue.wi.gov/Pages/HTML/taxpubs.aspx)

### CAUTION

The information in this publication reflects positions of the Wisconsin Department of Revenue on laws enacted by the Wisconsin Legislature and the federal government, as well as federal and state court decisions regarding "federal preemption" as applied to state taxes. These decisions interpret Indian Treaties and federal and state statutes as of September 1, 2017. New statutes, new administrative rules, and future court decisions may affect the positions in this publication. Guidance issued prior to September 1, 2017 is superseded by this publication, pursuant to sec. 73.16(2)(a), Wis. Stats.

The State of Wisconsin recognizes the unique status of Indian tribes and their right to existence, self-government, and self-determination. A cooperative approach to resolving differing interpretations on issues of state taxation and federal preemption presents an opportunity for the State of Wisconsin and tribal governments to improve their understanding of and compliance with state tax law. Greater tax compliance benefits all levels of government; state, local and tribal, leading to administrative efficiencies in the collection of state taxes.

## 2. DEFINITIONS

As used in this publication, these terms have the following meanings:

"Corporation" includes corporations, publicly traded partnerships treated as corporations in section 7704 of the Internal Revenue Code (IRC), limited liability companies (LLCs) treated as corporations under the Internal Revenue Code, joint stock companies, associations, common law trusts, and all other entities treated as corporations under IRC section 7701. A single-owner entity that is disregarded as a separate entity under IRC section 7701 is disregarded as a separate entity for Wisconsin franchise or income tax purposes, and its owner is subject to the tax on or measured by the entity's income.

"Native Americans" means all persons of Native American descent who are enrolled members of any federally recognized tribe.

"Native American business" includes all of the following:

- Native American corporation
- Native American partnership
- Other business entity that is at least 51% owned and controlled by Native Americans who are enrolled members of the tribe on the tribal land on which the business operates.

- Sole proprietorship that is owned by a Native American who is an enrolled member of the tribe on the tribal land on which the business operates, including an entity wholly owned by a Native American that is disregarded as a separate entity for Wisconsin franchise or income tax purposes.

“Native American corporation” means a corporation that is at least 51% owned and controlled by Native Americans who are enrolled members of the tribe on the tribal land on which the corporation operates.

“Native American partnership” means a partnership that is at least 51% owned and controlled by Native Americans who are enrolled members of the tribe on the tribal land on which the partnership operates.

“Tribal land” means land in Wisconsin designated reservation land or trust land held by the U.S. government for the benefit of a specific tribe or enrolled member of that tribe. A Native American’s tribal land is the reservation or trust land of the tribe of which he or she is an enrolled member.

“Reservation” means all land within the boundaries of the Bad River, Forest County Potawatomi, Lac Courte Oreilles, Lac du Flambeau, Menominee, Mole Lake, Oneida, Red Cliff, St. Croix, and Stockbridge-Munsee reservations.

“Tribe” means a federally recognized tribe or band of Native Americans and includes tribal entities and tribal authorities.

“Trust land” means land the title to which is held in trust by the United States for an individual Native American or a tribe.

### 3. FEDERAL PREEMPTION OF STATE TAXES

In determining whether the state has the authority to tax Native Americans and tribes, consideration must be given to the person, property, or transaction being taxed. In certain circumstances state taxation may be preempted by federal law.

“Federal preemption” means that Indian Treaties and federal statutes have been held in court decisions to prohibit in certain circumstances state taxation of tribes, Native Americans, and non-Native Americans. This publication describes circumstances in which tribes, Native Americans, and non-Native Americans are not subject to Wisconsin tax laws, and circumstances when they are subject to Wisconsin tax laws.

Federal preemption may apply to business conducted on tribal land of the tribe. While tribes are not required to seek an opinion from the department prior to making a claim for exemption under federal preemption, it is preferable that the tribe and the state work together to determine whether and to what extent a specific transaction is taxable.

A non-Native American should not make a claim for exemption under federal preemption without first obtaining an opinion from the department. **Exception:** A claim for federal preemption from sales and use taxes on certain purchases of construction materials and supplies may be made as explained in Part 7.C.

A request for an opinion should include:

- the facts relative to the business activity on the tribal land,
- the nature of the tribal function or activity to which the business relates,
- a listing of the federal statutes and regulations relating to the tribal function or activity, and

- an explanation as to what the taxpayer understands to be the impact of the tax on federal, state, and tribal interests.

An opinion may be obtained by writing to:

Individual income tax, corporate franchise or income tax, withholding tax, sales and use tax, economic development surcharge, cigarette tax, motor vehicle fuel, alternate fuel, general aviation fuel taxes, alcohol beverage taxes, and tobacco products tax

Wisconsin Department of Revenue  
Office of Technical Services  
PO Box 8933  
Madison WI 53708-8933

Property tax

Wisconsin Department of Revenue  
Office of Technical and Assessment Services  
PO Box 8971  
Madison WI 53708-8971

## 4. INDIVIDUAL INCOME TAX

### A. Tax Treatment of Income Received by Native Americans

The following chart lists certain income items and indicates the proper Wisconsin tax treatment of those items for:

- Native Americans living on their tribal land in Wisconsin, or
- Native Americans living off their tribal land but still in Wisconsin

**Note:** Native Americans who are members of a tribe whose tribal land is located outside Wisconsin but who **temporarily** live and work in Wisconsin, either on or off Wisconsin tribal land are nonresidents of Wisconsin for tax purposes.

**Tax Status of Income Items**

Source of Income	Native Americans Living on Their Tribal Land in Wisconsin	Native Americans Living off Their Tribal Land but in Wisconsin <sup>1</sup>
<b>Wages</b>		
Wages from working on their tribal land	Exempt	Taxable
Wages from working in Wisconsin but off their tribal land	Taxable	Taxable
Wages from working off their tribal land and outside of Wisconsin	Exempt	Taxable
Military pay	Exempt	Taxable <sup>2</sup>
<b>Income from Intangible Assets</b>		

Source of Income	Native Americans Living on Their Tribal Land in Wisconsin	Native Americans Living off Their Tribal Land but in Wisconsin <sup>1</sup>
Interest and dividends	Exempt	Taxable
Gain from the sale of stocks, bonds, and other intangible assets	Exempt	Taxable
<b>Gain from Sales of Real Property</b>		
Gain from the sale of real estate located off their tribal land	Taxable	Taxable
Gain from the sale of real estate located on their tribal land	Exempt	Taxable
<b>Business and Rental Income</b>		
Rental income from property located in Wisconsin but off their tribal land	Taxable	Taxable
Rental income from property located on their tribal land	Exempt	Taxable
Business income from business located in Wisconsin but off their tribal land <sup>3</sup>	Taxable	Taxable
Business income from business located on their tribal land	Exempt	Taxable
Income from partnership (or limited liability company treated as a partnership) that is engaged in business in Wisconsin both on and off their tribal land <sup>3</sup>	Taxable to the extent income is attributable to a business located off their tribal land, services performed off their tribal land, or real or tangible personal property located off their tribal land	Taxable
Income from a tax-option (S) corporation that is engaged in business only on their tribal land	Exempt	Taxable

Source of Income	Native Americans Living on Their Tribal Land in Wisconsin	Native Americans Living off Their Tribal Land but in Wisconsin <sup>1</sup>
Income from a tax-option (S) corporation that is engaged in business in Wisconsin both on and off their tribal land <sup>3</sup>	Taxable to the extent income is attributable to a business located off their tribal land, services performed off their tribal land, or real or tangible personal property located off their tribal land	Taxable
<b>Miscellaneous Income</b>		
Alimony received	Exempt	Taxable
Pensions, annuities, social security, IRA and other qualified plan distributions	Exempt	Taxable
Unemployment compensation	Exempt	Taxable in same manner as other Wisconsin residents
Prizes and awards related to employment off their tribal land	Taxable	Taxable
Prizes and awards related to employment on their tribal land	Exempt	Taxable
Winnings from the Wisconsin lottery or a multi-jurisdictional lottery if the winning ticket was purchased on tribal land or in Wisconsin	Taxable	Taxable
Wager winnings from pari-mutuel race tracks in Wisconsin	Taxable	Taxable
Wager winnings from gambling casinos located on tribal land in Wisconsin	Exempt <sup>4</sup>	Taxable
Tribal per capita payments made under the Indian Gaming Regulatory Act, 25 USC 2710	Exempt	Taxable
Income from a fishing rights related activity of their tribe	Exempt	Exempt

<sup>1</sup> A Native American who is a legal resident of Wisconsin but lives off his or her tribal land is taxed the same as a Wisconsin resident except for income from fishing rights.

<sup>2</sup> Answer shown is for Native Americans who live off their tribal land in Wisconsin at the time of entering military service. The military pay of Native Americans who live on their tribal land at the time of entering military service would be exempt from Wisconsin income tax.

<sup>3</sup> Please refer to Part. 5.B. for further limitations on the state's ability to tax business income off tribal land that apply to both corporate and non-corporate entities.

<sup>4</sup> Answer shown applies only for Native Americans who have winnings from casinos located on their tribal land. Winnings from casinos located in Wisconsin on the tribal land of other tribes are taxable.

## B. Credits Allowable to Native Americans

Certain credits are allowed on the Wisconsin income tax returns. The following chart indicates how the Wisconsin credits apply to:

- Native Americans who are legal residents of Wisconsin, and
- Native Americans who are members of a tribe whose tribal land is located outside Wisconsin but who **temporarily** live and work in Wisconsin, either on or off Wisconsin tribal land. (**Note:** These Native Americans are nonresidents of Wisconsin.)

For more information regarding tax credits and business incentives available in Wisconsin, refer to the Interactive Incentives Finder on the department's website at: [revenue.wi.gov/Pages/Businesses/incentives-finder.aspx](http://revenue.wi.gov/Pages/Businesses/incentives-finder.aspx)

### Wisconsin Credits

Credit	Native Americans Who Are Legal Residents of Wisconsin	Native Americans Who Are Members of a Tribe in Another State but Temporarily Work in Wisconsin (either on or off Wisconsin tribal land)
Itemized deduction credit	Allowed	Allowed
Renters and homeowners school property tax credit	Allowed <sup>1</sup>	Not allowed
Historic rehabilitation credit	Allowed	Allowed
Earned income credit	Allowed	Not allowed
Married couple credit	Allowed <sup>2</sup>	Allowed <sup>2</sup>
Farmland preservation credit	Allowed <sup>3</sup>	Not allowed
Homestead credit	Allowed <sup>1</sup>	Not allowed
Farmland tax relief credit	Allowed <sup>3</sup>	Not allowed
Credit for tax paid to other states	Allowed	Not allowed
Development zone credits	Allowed <sup>4</sup>	Allowed
Working families tax credit	Allowed	Not allowed
Veterans and surviving spouses property tax credit	Allowed	Not allowed
Armed forces member credit	Allowed	Not allowed
Business Development Credit	Allowed	Allowed
Manufacturing and Agriculture Credit	Allowed	Allowed
Community Rehabilitation Program Credit	Allowed	Allowed
Research Expense Credit	Allowed	Allowed
Technology Zone Credit	Allowed	Allowed

<b>Credit</b>	<b>Native Americans Who Are Legal Residents of Wisconsin</b>	<b>Native Americans Who Are Members of a Tribe in Another State but Temporarily Work in Wisconsin (either on or off Wisconsin tribal land)</b>
Economic Development Credit	Allowed	Allowed
Early Stage Seed Investment Credit	Allowed	Allowed
Angel Investment Credit	Allowed	Allowed
Repayment Credit	Allowed	Allowed
Enterprise Zone Jobs Credit	Allowed	Allowed
Jobs Tax Credit	Allowed	Allowed
Water Consumption Credit Carryforward	Allowed	Allowed
Postsecondary Education Credit Carryforward	Allowed	Allowed
Biodiesel Fuel Production Credit Carryforward	Allowed	Allowed
Health Insurance Risk-Sharing Plan Assessment Credit Carryforward	Allowed	Allowed
Veteran Employment Credit Carryforward	Allowed	Allowed
Film Production Company Investment Credit Carryforward	Allowed	Allowed
Research Facilities Credit Carryforward	Allowed	Allowed
Film Production Services Credit Carryforward	Allowed	Allowed
Manufacturing Sales Tax Credit Carryforward	Allowed	Allowed
Manufacturing Investment Credit	Allowed	Allowed
Dairy and Livestock Farm Investment Credit Carryforward	Allowed	Allowed
Ethanol and Biodiesel Fuel Pump Credit Carryforward	Allowed	Allowed
Opportunity Zone Investment Credit Carryforward	Allowed	Allowed
Electronic Medical Records Credit Carryforward	Allowed	Allowed
Internet Equipment Credit Carryforward	Allowed	Allowed
Super Research and Development Credit Carryforward	Allowed	Allowed
Community Development Finance Credit Carryforward	Allowed	Allowed
Capital Investment Credit	Allowed	Allowed

<sup>1</sup> Only property subject to real estate taxes can be used to compute the credit. Thus for Native Americans living on their reservation, the property must be “fee patented” (privately owned) and subject to property taxes.

<sup>2</sup> Wages and other earned income which are exempt from Wisconsin tax cannot be used in computing the credit.

- <sup>3</sup> Native Americans living on a reservation who own “fee patented” (privately owned) farmland are eligible for the credit if they meet all the qualifications required of other Wisconsin residents. For purposes of meeting the “gross farm profits” test, the gross farm profits from agricultural use are considered even though the farm income is not taxable to Wisconsin.
- <sup>4</sup> Special rules apply to certain Native American businesses located in Native American tribal land development zones. For more information, contact the Wisconsin Economic Development Corporation 201 W. Washington Ave., P.O. Box 1687, Madison, WI 53703, telephone (855) 469-4249, or by email at: [inwisconsin.com](http://inwisconsin.com)

### C. Other Items Affecting Native Americans

**Penalties on Retirement Plans.** Federal law imposes a penalty on certain distributions (e.g., an early distribution) from retirement plans, including IRAs. The Wisconsin penalty is equal to 33% of the federal penalty.

The Wisconsin penalty is to be assessed, levied, and collected in the same manner as income taxes. Because such penalties are to be treated as income taxes, Wisconsin does not have jurisdiction to impose them on a Native American living and working on his or her tribal land.

**Wisconsin Marital Property Act.** Any portion of individual income that is tax exempt to Native Americans who reside on their own tribal land will not become taxable under the Wisconsin Marital Property Act, irrespective of the taxability of their spouse’s individual income.

## 5. CORPORATE FRANCHISE OR INCOME TAX

### A. Tribes or Native Americans Engaged in Business Activities

A tribe or Native American who engages in business activities shall be exempt from the Wisconsin corporate franchise or income tax on income derived from such business activities, if such activities are carried on only on the tribe’s or Native American’s tribal land.

If the tribe’s or Native American’s business activities are carried on both on and off the tribe’s or Native American’s tribal land, the tribe or Native American shall be taxed only on such income as is derived from business transacted and property located off the tribe’s or Native American’s tribal land in Wisconsin, unless federal preemption applies.

### B. Tribes and Native American Corporations Exempt from Tax

A tribe or Native American corporation is exempt from Wisconsin franchise or income tax if its activities off the tribe’s or Native American corporation’s tribal land in Wisconsin do not exceed the solicitation of orders of tangible personal property.

**Example:** A Native American corporation, Corporation A, is a manufacturer of furniture. The furniture is manufactured on the tribal land of the shareholders who own and control the corporation and is stored on that tribal land until it is sold. Sales are made both on and off tribal land from a central distribution center on tribal land. The only activity off tribal land is the solicitation of orders. Orders are approved at a location on tribal land.

Corporation A is not subject to Wisconsin franchise or income tax because it does not have sufficient business activity off tribal land in Wisconsin to be considered doing business in Wisconsin for franchise or income tax purposes.

### C. Tribes and Native American Corporations Subject to Tax

A tribe or Native American corporation that has sufficient business activity off the tribe's or Native American corporation's tribal land in Wisconsin is considered to be doing business in Wisconsin and is subject to Wisconsin franchise or income tax. (See sec. Tax 2.82, Wis. Admin. Code, for additional information regarding activities in Wisconsin which will subject a corporation to franchise or income tax.)

That part of a tribe's income derived from a particular business activity or Native American corporation activity which is earned off tribal land in Wisconsin is subject to Wisconsin franchise or income tax. Wisconsin net income is determined by using the appropriate Wisconsin apportionment method.

**Example:** A Native American corporation, Corporation B, is in the business of landscaping. Corporation B engages in landscaping projects on the tribal land of the shareholders who own and control the corporation, and off that tribal land in Wisconsin.

Engaging in landscaping projects in Wisconsin is sufficient to be considered doing business in Wisconsin for franchise or income tax purposes. Corporation B is required to file a Wisconsin franchise or income tax return and pay tax measured by the income earned off tribal land in Wisconsin. Wisconsin income is determined for Corporation B by using the appropriate Wisconsin apportionment method. For additional information on apportionment, see Wisconsin Form 4 and instructions.

### D. Non-Native American Corporations

A non-Native American corporation, which has property and/or does business on tribal land, is subject to the Wisconsin franchise or income tax unless federal preemption applies. See Part 3. of this publication.

## 6. WITHHOLDING TAX

### A. Withholding from Wages

Employers (Native American and non-Native American) may be required to withhold Wisconsin income tax from the wages of their employees pursuant to state law or tribal-state compacts or agreements. The following chart indicates if Wisconsin withholding is required.

Employee	Wisconsin Withholding Requirement
Native American who lives and works on his or her tribal land	No
Native American who lives on, but works off, his or her tribal land	Yes
Native American who lives off, but works on, his or her tribal land	Yes
Native American who lives and works off his or her tribal land	Yes
Non-Native American	Yes

**Example:** An employer has business operations in two locations. One location is on tribal land; the other location is not on tribal land. The employer has Native American employees who live on the tribal land on which the business has a location (and the tribal land is the employees' tribal land), but who work at both business locations. The employer must withhold tax from wages the Native

American employees earn for working at the business location off tribal land. The amount of withholding should be based on only the wages earned off tribal land.

## B. Withholding from Gambling Winnings

Native American gambling casinos may be required to withhold Wisconsin income tax from winnings pursuant to state law or tribal-state compacts or agreements. The following chart indicates if withholding is required.

Winnings by	Wisconsin Withholding Requirement
Native American who lives and wins on his or her tribal land	No
Native American who lives on, but wins off, his or her tribal land	Yes, if winnings are subject to federal withholding
Native American who lives off, but wins on, his or her tribal land	Yes, if winnings are subject to federal withholding
Native American who lives off and wins off his or her tribal land	Yes, if winnings are subject to federal withholding
Non-Native American who is a resident of Wisconsin	Yes, if winnings are subject to federal withholding
Native American or non-Native American who is not a resident of Wisconsin	Yes, if winnings are subject to federal withholding

## C. Withholding on Nonresident Entertainers

Employers (Native American and non-Native American) are generally required to withhold 6% from the total accumulative contract price of any nonresident entertainer who will be paid more than \$7,000 for a performance or performances in Wisconsin.

Beginning January 1, 2014, total contract price does not include travel expenses. Travel expenses are payment made to, or on behalf of, an entertainer that are 1) made under an accountable plan, and 2) for actual transportation, lodging, and meals that are directly related to the performance.

This withholding is separate from any other withholding from regular employees and applies only to nonresident entertainers.

An employer is not required to withhold on nonresident entertainers who furnish proof that he or she has filed a surety bond or cash deposit with the Department of Revenue.

Refer to Wisconsin [Publication 508](#), *Wisconsin Tax Requirements Relating to Nonresident Entertainers*, for additional information.

# 7. SALES AND USE TAX

## A. General

### Sales to Native American Tribes

Sales to Wisconsin Native American tribes are exempt from Wisconsin sales and use taxes, regardless of where the sales take place.

Sales to non-Wisconsin Native American tribes are taxable if the sales take place in Wisconsin.

### Sales to Native Americans

In determining whether transactions are subject to Wisconsin sales or use tax, several factors must be considered:

1. Is the buyer a Native American who lives on his or her tribal land?
2. Does the buyer obtain possession of the taxable product or service on his or her tribal land?
3. If the buyer is a Native American business, where does the business primarily store and primarily use the item purchased?

**Note:** When sales tax cannot be imposed on a Native American retailer (e.g., sale is to a non-member of the tribe), a use tax is imposed upon the purchaser. The Native American retailer is required to collect the use tax from the purchaser and remit it to the state. (See chart below.) The use tax rate is equal to the sales tax rate. For this reason, the taxes described in this section are described as “sales or use” taxes.

“Use tax” is imposed on the purchase price of taxable products and services stored, used, or consumed within Wisconsin, when Wisconsin sales or use tax has not previously been paid.

The following chart indicates the sales tax treatment of sales to Native Americans and non-Native Americans, regardless of whether the seller is a Native American or non-Native American.

Buyer	Place Where Buyer Takes Possession	Are Sales Taxable?
Native American*	On the buyer’s tribal land	No*
Native American	Off the buyer's tribal land	Yes
Native American Business*	On the buyer’s tribal land	No**
Native American Business	Off the buyer's tribal land	Yes
Non-Native American	Wisconsin - On or off tribal land	Yes

\* If the buyer lives off his or her tribal land, the sale is taxable. In this case, it is presumed that the item is intended for consumption, use, or storage in Wisconsin, but off the Native American’s tribal land.

\*\* Although the sale is not subject to **sales** tax, the Native American business may be subject to **use** tax if the item is primarily stored off the tribal land AND primarily used off the tribal land. If storage or use is primarily on the tribal land, no use tax applies.

**When making an exempt sale to a Native American tribe**, the seller must obtain one of the following from the buyer to prove the sale is exempt:

- A purchase order or similar written document from the tribe identifying the tribe or band as the purchaser.
- A fully completed exemption certificate (Form S-211) from the tribe.
- The tribe's Certificate of Exempt Status (CES) number, which the seller must record on the copy of the invoice kept in its records.

**When making an exempt sale to a Native American**, the seller must obtain one of the following from the Native American to prove the sale is exempt:

- A fully completed exemption certificate (Form S-211), from the Native American. The Native American should check the appropriate box under “other” and fill in his or her enrollment number and the tribe with which he or she is an enrolled member and on whose tribal land he or she resides.
- All of the following information that the seller must record on the invoice or similar document it keeps:
  - The buyer’s enrollment number
  - The tribe with which the buyer is an enrolled member, and
  - The tribal land where the taxable product is sold to the buyer.

**Example 1:** A Native American seller, located on tribal land, sells sporting equipment to a non-Native American. The non-Native American buyer obtains possession of the sporting equipment on the tribal land. The sale is taxable because the sale is to a non-Native American.

**Example 2:** A Native American is an enrolled member of a tribe and lives off her tribal land. She purchases an automobile from an automobile dealer and takes delivery of the automobile on her tribal land. The sale is taxable because the Native American does not live on her tribal land.

**Example 3:** A non-Native American seller, not located on tribal land, sells clothing to a Native American who lives on her tribal land. The Native American obtains possession of the clothing off her tribal land. The sale is taxable because the Native American buyer obtains possession of the clothing off her tribal land.

**Example 4:** A Native American seller located on tribal land sells auto parts to a purchaser who is of Native American descent but is not an enrolled member of the tribe which has jurisdiction over the tribal land where the auto parts will be delivered. The purchaser takes possession of the auto parts on the tribal land of the Native American seller. The sale is taxable because the purchaser is not a Native American who is an enrolled member of the tribe which has jurisdiction over the tribal land where the auto parts are delivered.

**Example 5:** A Wisconsin tribe hires a non-Native American caterer to deliver meals to the tribe's employees. Since the tribe is an exempt entity, sales of meals to the tribe are not subject to Wisconsin sales or use tax.

**Example 6:** A Native American corporation buys a motor vehicle from a motor vehicle dealer located off tribal land. The seller delivers the vehicle to the corporation on its tribal land where it operates the business. The corporation will store the vehicle primarily on its tribal land. The sale is not subject to Wisconsin sales or use tax because the corporation is a Native American corporation, delivery is taken on its tribal land, and it will store the vehicle primarily on its tribal land.

**Example 7:** A Native American buys a motor vehicle from a non-Native American. The seller is not engaged in business. The Native American lives on his tribal land and obtains possession from the seller on his tribal land. The sale is not subject to Wisconsin sales or use tax because the buyer is a Native American who lives on his tribal land and delivery is on his tribal land.

## **B. Gambling and Casino Operations on Tribal Land**

### **1. Nontaxable Sales by Tribes**

Receipts from wagers on tribal land are not subject to Wisconsin sales or use tax. Examples include gross receipts from blackjack, slot machines, and video poker.

Sales, rentals, or use of paper or electronic bingo cards and sales of bingo supplies on tribal land are not subject to Wisconsin sales or use tax.

Sales of candy, soft drinks, prepared food, alcoholic beverages, cigarettes, tobacco products, and lodging to Native Americans who live on the tribal land of the tribe operating the casino are not subject to Wisconsin sales or use tax.

## 2. Taxable Sales by Tribes

Sales of candy, soft drinks, prepared food, alcoholic beverages, cigarettes, tobacco products, and lodging to non-Native Americans, Native Americans who live off their tribal land, and Native Americans who are members of a tribe other than the tribe which operates the casino are taxable.

See [Publication 236, Restaurants and Bars](#), for additional information on prepared food, candy, alcoholic beverages, and soft drinks.

**Example:** A Native American tribe operates a hotel located on tribal land. The hotel sells prepared foods and lodging to Native Americans and non-Native Americans. Sales of prepared food and lodging to Native Americans who are members of the tribe and live on the tribal land of the tribe operating the hotel are exempt. Sales to non-Native Americans, Native Americans who live off their tribal land, and Native Americans who are members of a tribe other than the tribe which operates the hotel, are taxable.

## C. Construction Activities

“Construction materials,” as used below, includes supplies that are consumed at the construction site.

### 1. Sales to a Native American contractor on the contractor’s tribal land:

The sale of construction materials to a Native American contractor are exempt from Wisconsin sales and use tax if both of the following apply:

- Delivery of the materials to the Native American contractor occurs on the Native American contractor’s tribal land, and
- The construction materials will be used on the Native American contractor’s tribal land.

However, if the materials are later used off the Native American contractor’s tribal land, the contractor will be subject to Wisconsin use tax.

### 2. Sales to a Native American contractor off the contractor’s tribal land:

A Native American contractor, who takes delivery of construction material off the contractor’s tribal land, is subject to Wisconsin sales and use tax, unless federal preemption applies. See the note in C. 3. below to determine if federal preemption applies.

### 3. Sales to a non-Native American contractor on or off the contractor’s tribal land:

The sale and delivery of construction materials to a non-Native American contractor on or off tribal land, which materials the contractor uses in a construction project on tribal land for the tribe, are subject to Wisconsin sales and use tax unless federal preemption applies. See note below to determine if federal preemption applies.

**Note:** Federal preemption applies if (1) the construction activity is performed for the tribe, (2) the construction occurs on the tribe's tribal land, and (3) the construction project will benefit the tribe.

Examples of construction projects that benefit a tribe include schools, administration buildings, casinos, hotels, wastewater treatment plants, convenience stores, and other construction projects that increase tribal revenue or allow the tribe to perform functions it would otherwise hire others to perform.

4. Tribal use tax does not offset Wisconsin sales and use tax:

Some Native American tribes impose a tribal use tax on construction materials used by persons doing business on tribal land. This tribal use tax is in addition to, rather than in place of, Wisconsin sales and use tax. Also, Wisconsin law does not authorize a credit for tribal tax against Wisconsin sales and use tax. It is possible to have both the tribal use tax and Wisconsin sales or use tax (and the 0.5% county and 0.1% baseball stadium sales or use tax, **if applicable**) imposed on the use of construction materials on tribal land.

#### D. County and Stadium Sales and Use Taxes

If a transaction is not subject to the 5% state sales and use tax, it is not subject to the 0.5% county or 0.1% baseball stadium sales and use tax. More information concerning the county and baseball stadium sales and use tax is contained in Wisconsin [Publication 201](#), *Wisconsin Sales and Use Tax Information*. See Part 1 of this publication for methods of obtaining Publication 201.

## 8. CIGARETTE TAX

Wisconsin cigarette tax, an excise tax charged on cigarettes, does not apply to cigarettes sold on tribal land by a tribe or its authorized retailer to Native Americans who reside on their tribal land. All other cigarettes sold by a tribe or its authorized retailers are required to be sold with the Wisconsin tax stamp properly affixed to each package.

Tribes in Wisconsin may purchase untaxed cigarettes for sales to Native Americans who reside on their tribal land, **or** they may enter into an agreement with the Department of Revenue to receive cigarette tax refunds as explained in Sections 8.A. and 8.B. below.

#### A. 70% Refund of Cigarette Taxes Paid on Sales on Tribal Land

Tribes may enter into an agreement to receive a refund of 70% of the Wisconsin cigarette taxes paid on cigarettes purchased by the tribe or its authorized cigarette retailers for sale on its tribal land over which the tribe has jurisdiction.

To qualify for the 70% refund, the following conditions must be met, pursuant to sec. 139.323, Wis. Stats.:

1. The retailer purchasing and selling the cigarettes must be approved by the tribe.

2. The land on which the cigarette sales occur must have been designated tribal land on or before January 1, 1983, or on a later date as determined by an agreement between the Department of Revenue and the tribe.
3. The retailer may not sell cigarettes to another retailer or cigarette jobber.
4. The retailer may not deliver cigarettes to purchasers via common carrier, contract carrier, or the U.S. Postal Service.

**Note:** A tribe is not eligible for a tax refund for tax paid on an order of cigarettes taken over the telephone (or otherwise) for delivery and collection of sales price off tribal land, even though there is a record of the sale at the retail business prior to delivery/collection. The tax paid on these cigarettes may not be refunded because the sale (exchange of sales documents and payment) does not take place on tribal land as required by sec. 139.323, Wis. Stats.

5. Special distinctive Wisconsin Native American cigarette tax stamps must be affixed to all packs of cigarettes sold to retail stores authorized by a tribe.
6. Form CT-001 (Native American tribe's Claim for Wisconsin Cigarette Tax Refund) must be used to claim this refund. No more than two refund claims may be filed by a tribe within a calendar month. Original invoices verifying cigarette purchases and payment of the Wisconsin cigarette tax must accompany all refund claims. Form CT-001 refund claims are electronically filed through *My Tax Account*, the department's free online business tax system at [revenue.wi.gov](https://revenue.wi.gov).

#### **B. 30% Refund of Cigarette Taxes Paid on Sales to Native Americans**

A tribe may enter into an agreement to receive a refund of 30% of the Wisconsin cigarette taxes collected by the Department of Revenue on stamped cigarettes sold on tribal land to enrolled members of the tribe who reside on their tribal land.

The agreements entered into by the Department of Revenue and tribes provide for the quarterly filing of these refund claims and specify the method used to compute the refund. The claims should be filed 15 days after the end of a calendar quarter.

Quarterly refund claims are electronically filed through *My Tax Account*, the department's free online business tax system at [revenue.wi.gov](https://revenue.wi.gov).

## **9. MOTOR VEHICLE FUEL, ALTERNATE FUEL, AND GENERAL AVIATION FUEL TAXES**

**Note:** For purposes of Part 9., the term "Native Americans" includes tribes, members of the tribe who reside on their tribal land, and Native American businesses.

Wholesalers and retailers of motor vehicle fuel (gasoline and diesel fuel), alternate fuels and general aviation fuel purchase such fuels from suppliers and wholesalers with fuel taxes included in the purchase price.

Native Americans are not subject to Wisconsin taxes on the fuel they purchase, if the fuel is delivered to them on their tribal land, except where any of the fuel is purchased for resale to non-Native Americans.

Native Americans that purchase fuel to sell to both Native Americans and non-Native Americans must purchase such fuel with Wisconsin fuel taxes included. The retailer who purchases fuel and then makes a nontaxable sale to a Native American should obtain a properly completed exemption certificate,

[Form MF-209](#), from the Native American. The completed certificate should identify the Native American and state that delivery is taking place on the Native American's tribal land. The retailer may then sell the fuel to the Native American at a sales price that excludes Wisconsin fuel taxes. A retailer may claim a refund from the Department of Revenue of such taxes it paid on its purchase of the fuel sold as nontaxable sales to Native Americans.

Non-Native Americans, who purchase fuel which is delivered to them on tribal land, are subject to Wisconsin fuel taxes.

A tribe may be entitled to a refund from the Department of Revenue for Wisconsin fuel taxes it has indirectly paid to a business, which may be either a Native American or a non-Native American business, relating to fuels delivered to the business on tribal land and used by such business in business operations on tribal land for the tribe. See Part 3 of this publication.

Native Americans, who purchase fuel which is delivered to them off their tribal land, are subject to fuel taxes.

**Example 1:** A Native American gas station operator on tribal land sells gasoline to Native Americans and non-Native Americans upon which motor fuel taxes were paid. The operator sells the gasoline to a Native American who gives the operator an exemption certificate. The operator deducts the amount of the Wisconsin fuel tax from the sale price on the sale to the Native American and records all purchases made by that Native American in its records. The operator may file a claim for refund from the Department of Revenue for fuel taxes it paid on fuel sold to Native Americans.

**Example 2:** A Native American gas station operator located on tribal land sells gasoline to a Native American who is not an enrolled member of the tribe that has jurisdiction over that tribal land. The operator may not accept an exemption certificate from such Native American and may not claim a refund on such sale. The sale price for such sale includes the Wisconsin fuel tax.

**Example 3:** A Native American gas station operator located on tribal land sells gasoline to a Native American who is an enrolled member of the tribe that has jurisdiction over that tribal land, but the Native American does not live on the tribal land. The operator may not accept an exemption certificate from such Native American and may not claim a refund on such sale. The sale price for such sale includes the Wisconsin fuel tax.

**Example 4:** A fuel supplier delivers fuel to a tribe that operates a gas station on tribal land. The tribe sells fuel to both Native Americans and non-Native Americans. The tribe may not give the supplier an exemption certificate on the purchase, because some of the fuel will be resold to non-Native Americans. The tribe must obtain exemption certificates from Native Americans who purchase fuel from the tribe, sell the fuel to them free of the tax, and may claim a refund from the Department of Revenue on such sales.

## 10. ALCOHOL BEVERAGE TAXES

Native Americans who reside on or off their tribal land are not exempt from Wisconsin excise tax on alcohol beverages (intoxicating liquor, wine, and beer) whether these items are purchased from retailers located on or off their tribal land. The excise tax is paid to the Department of Revenue by distilleries, wineries, brewpubs and breweries, and the tax becomes part of the cost of the commodity.

**Example:** A Native American retailer doing business on his or her tribal land sells beer, liquor, or wine to Native Americans and non-Native Americans. As a licensed retailer, the retailer purchases these beverages from Wisconsin wholesalers on a tax-paid basis. Upon resale, neither the retailer nor the purchaser may claim a refund or exemption for the excise tax paid by the retailer to the wholesaler, regardless of whether the purchaser is Native American or non-Native American.

## 11. TOBACCO PRODUCTS TAX

Wisconsin tobacco products tax, an excise tax charged on tobacco products (cigars, chewing tobaccos, and other forms of tobacco, excluding cigarettes), does not apply to tobacco products sold on tribal land by a tribe or its authorized retailer to Native Americans who reside on their tribal land. All other sales of tobacco products by a tribe or its authorized retailers are required to be sold with the Wisconsin tobacco products tax included in the selling price.

Tribes in Wisconsin may purchase untaxed tobacco products for sales to Native Americans who reside on their tribal land, **or** they may enter into an agreement with the Department of Revenue to receive tobacco products tax refunds as follows:

- A refund of 50% of tobacco products taxes paid on tobacco products purchased by tribe or its authorized tribal retailers.
- A refund of 50% of Wisconsin tobacco products taxes collected by the Department of Revenue on tax-paid tobacco products sold on tribal land to enrolled members of the tribe who reside on their tribal land.

Refund claims may be made quarterly by filing Form TT-001 electronically through *My Tax Account*, the department's free online business tax system at [revenue.wi.gov](http://revenue.wi.gov).

Invoices covering purchases of tobacco products by authorized tribal tobacco retailers must show the tobacco products tax as a separate charge. Authorized tribal tobacco retailers must meet the same requirements as authorized tribal cigarette retailers as set forth in Part 8.A. of this publication. Other provisions as set forth in Part 8.A., relating to refund claims and sales of cigarettes by authorized tribal tobacco retailers, apply to tobacco products (except tax stamp provisions).

## 12. ECONOMIC DEVELOPMENT SURCHARGE

Native Americans and Native American businesses who must file Wisconsin income or franchise tax returns and who have \$4,000,000 or more gross receipts from a trade or business for federal income tax purposes are subject to the economic development surcharge. The minimum surcharge is \$25; the maximum surcharge is \$9,800.

The surcharge applies to all taxable years beginning on or after January 1, 2000, except that for taxable years beginning on or after January 1, 2013, the economic development surcharge applies only to corporations, insurers, and exempt organizations taxable as corporations that have \$4,000,000 or more of gross receipts.

**Example:** Corporation D is owned and controlled by Native Americans who are enrolled members of the same tribe. Corporation D is located on the tribal land of its shareholders. It is engaged in business on and off that tribal land and has \$4,500,000 gross receipts from all activities. Corporation D is required to file a Wisconsin franchise or income tax return.

Corporation D is subject to the economic development surcharge because it is required to file a Wisconsin franchise or income tax return and has gross receipts of \$4,000,000 or more.

See [Publication 400](#), *Wisconsin's Economic Development Surcharge*, for more information.

## 13. PROPERTY TAX

### A. Real Property

Real property may be held by tribes, Native Americans, or Native American businesses in fee simple or may be held by the federal government in trust for them.

Real property held by the federal government in trust for tribes, Native Americans, or Native American businesses is not subject to state and local taxation.

Real property owned by tribes, Native Americans, or Native American businesses in fee simple and located on the reservation is subject to state and local taxation, unless prohibited by federal preemption. Real property off tribal land owned by tribes, Native Americans, or Native American businesses is subject to state and local taxation.

Real property on a reservation owned by non-Native Americans is subject to state and local taxation.

The Treaty of 1854 exempts real property located within the reservation boundaries of the Bad River, Lac Courte Oreilles, Lac du Flambeau, and Red Cliff Chippewa bands if the real property was:

- Allotted before February 8, 1887;
- Owned in fee simple by the tribe or a member of that tribe; and,
- Not conveyed to nontribal members since it was first allotted under the 1854 Treaty:
- Real property is subject to property taxation under the provisions of the 1854 Treaty if it was sold to a nontribal member at any time since allotment
- Real property would remain subject to property tax if later repurchased by the tribe or a member of that tribe.

### B. Personal Property

State law (sec. 70.04, Wis. Stats.) defines personal property as "all goods, wares, merchandise, chattels, and effects, of any nature or description having any real or marketable value, and not included in the term 'real property', as defined in s. 70.03."

Any personal property owned by a tribe, Native American, or Native American business and kept on the owner's tribal land is not taxable.

Personal property owned by non-Native Americans and kept on tribal land is taxable.

Buildings and improvements are considered real property, unless they are on leased land. Structures or buildings built on leased land and owned by non-Native Americans are taxable to the owner, unless preempted under federal law.

**Example:** A structure used for a shopping center is constructed on tribal land. The ownership of the structure is shared equally by a Native American and a non-Native American. The structure is taxable at a value equal to the same percent of its fair market value as the non-Native American's ownership interest is to the total ownership. If each party owns 50% of the structure, one half of its fair market value is taxable.

### C. Guidelines

For more information, see Chapter 20 in the Wisconsin Property Assessment Manual (WPAM), pages 20-27 through 20-30 at: [revenue.wi.gov/documents/wpam17.pdf](http://revenue.wi.gov/documents/wpam17.pdf).

### D. Sources of Information or Assistance Regarding Property Tax

If you have questions about property taxation, write, call, or stop in at the Equalization district office

Location	Address	Telephone Number
Madison	2135 Rimrock Rd, M/S 6-301, Madison, WI 53708	(608) 266-8184
Milwaukee	819 N. 6th St., Rm 530, Milwaukee, WI 53203	(414) 227-4455
Eau Claire	707 Gibson St., Suite.7, Eau Claire, WI 54701	(715) 836-2866
Wausau	710 3rd St. ,Wausau, WI 54403-4700	(715) 842-5885
Green Bay	200 N. Jefferson St., Suite. 126, Green Bay WI 54301-5100	(920) 448-5195

nearest you.

## 14. INFORMATION RETURNS

Persons who make certain payments are required to file information returns with the Wisconsin Department of Revenue pursuant to state law or tribal-state compacts or agreements. Such payments include:

### A. Wages

Employers must file a copy of federal Form W-2 or another appropriate information return with the Wisconsin Department of Revenue. See Part 6. for requirements.

### B. Copies of Exemption Certificates

For Wisconsin purposes, employers are required to submit copies of any employee's withholding exemption certificate if a) the number of exemptions claimed exceeds ten, or b) the employee is claiming complete exemption from withholding and earns more than \$200 per week.

**Note:** Additional information regarding withholding requirements (due dates, etc.) is contained in Wisconsin [Publication W-166](#), *Wisconsin Employer's Withholding Tax Guide*.

### C. Rent or Royalties

Persons other than corporations (e.g., individuals, estates, and trusts) deducting rents or royalties in determining Wisconsin taxable income and corporations doing business in Wisconsin must furnish information returns (either Wisconsin Form 9b or federal Form 1099) to the Wisconsin Department of Revenue showing:

- The amounts and the names and addresses of all natural persons who are residents of Wisconsin and to whom **royalties** of \$600 or more were paid during the taxable year, unless paid to a Native American living on his or her tribal land.

- The amounts and the names and addresses of all natural persons to whom **rent** of \$600 or more was paid during the taxable year for property having a situs in Wisconsin, unless the owner of the property is a Native American living on his or her tribal land, and the property is located on that tribal land.

#### **D. Annuities, Pensions, and Other Nonwage Compensation**

Persons making payments of \$600 or more of the following items must report such payments to the Wisconsin Department of Revenue:

- Annuities and pensions to a Wisconsin resident, unless paid to a Native American living on his or her tribal land.
- Non-wage compensation paid to a Wisconsin resident, unless paid to a Native American living on his or her tribal land for services performed on that tribal land.
- Non-wage compensation paid to a nonresident of Wisconsin for services performed in Wisconsin.

Such reporting is made on Wisconsin Form 9b or federal Form 1099. Information regarding due dates is contained on the back of Form 9b.

#### **E. Combined Federal/State Filing Program**

Payers who participate in the Combined Federal/State Filing Program do not need to file Form 1099 or Form 9b with the Wisconsin Department of Revenue. The information reported to the IRS is shared with Wisconsin.

**Exception:** Any Form 1099 reporting Wisconsin withholding must be filed with the department.

### **15. OTHER TAXES AND FEES TO BE AWARE OF**

If you have business activities or earn income in Wisconsin, you also may be subject to other Wisconsin taxes and fees. Although the information below is not intended to be all-inclusive, it may help you in obtaining information about other Wisconsin taxes.

**Estimated Tax for Individuals:** Estimated income tax payments are required if you expect to owe \$500 or more of income tax with your income tax return. The estimated tax requirement applies to full-year residents, part-year residents, and nonresidents. An interest charge may be imposed if you fail to make these payments.

For more information, visit the department's website at [revenue.wi.gov](http://revenue.wi.gov), call the Department of Revenue at (608) 266-2772, or write to Wisconsin Department of Revenue, Customer Service Bureau, PO Box 8949, Madison WI 53708-8949.

**Estimated Tax for Corporations:** Corporations must make estimated income or franchise tax payments if their current year tax liability will be \$500 or more, unless they owed no tax for the previous twelve-month tax year.

For more information, visit the department's website at [revenue.wi.gov](http://revenue.wi.gov), call the Department of Revenue at (608) 266-2772, or write to Wisconsin Department of Revenue, Customer Service Bureau, PO Box 8949, Madison WI 53708-8949.

**Pass-Through Entity Withholding:** A business or entity treated as a pass-through entity for federal income tax purposes, including a tax-option (S) corporation, partnership, limited liability company treated as a

partnership, estate, or trust, must pay a withholding tax on distributable income which is allocable to a non-Wisconsin resident shareholder, partner, member, or beneficiary.

For more information, visit the department's website at [revenue.wi.gov](http://revenue.wi.gov), call the Department of Revenue at (608) 266-2772, or write to Wisconsin Department of Revenue, Customer Service Bureau, PO Box 8949, Madison WI 53708-8949.

**Unemployment and Worker's Compensation:** For more information on these taxes write to Wisconsin Department of Workforce Development, PO Box 7901, Madison, WI 53708-7901.

**Local Exposition Taxes:** Persons selling lodging, food, or beverages or renting automobiles in municipalities located wholly or partially in Milwaukee County are subject to local exposition taxes.

**Exception:** If the sale qualifies for exemption from the 5% Wisconsin state sales and use tax, because the sale is to a Native American, the sale also qualifies for exemption from the local exposition tax. Use the chart in Part 7.A. of this publication, to determine if a sale to a Native American qualifies for exemption.

For more information, obtain [Publication 410](#), *Local Exposition Taxes*.

**Dry Cleaner Fees:** A fee of 2.8% of the previous quarter's gross receipts from dry cleaning is required to be paid to the Wisconsin Department of Revenue by any person operating a dry cleaning facility in Wisconsin. In addition, a fee of \$5 per gallon of perchloroethylene sold, and \$0.75 per gallon of any dry cleaning product sold, other than perchloroethylene, is imposed on each person who sells a dry cleaning solvent to a dry cleaning facility.

Additional information on dry cleaner fees is available on the department's website on the "[Other Taxes and Fees](#)" page under the Business Tab from the department's home page.

**Premier Resort Area Taxes:** Persons selling taxable products or services in the Village of Lake Delton, City of Wisconsin Dells, the City of Bayfield, the City of Eagle River, the Village of Stockholm, and the City of Rhinelander are subject to the premier resort area tax on such sales if the persons are classified in the Standard Industrial Classification manual (1987 Edition) under certain industry numbers.

The rate of the premier resort area tax for the City of Bayfield, the City of Eagle River, the Village of Stockholm, and the City of Rhinelander is 0.5%.

The rate of the premier resort area tax for the City of Wisconsin Dells and the Village of Lake Delton is 1.25%.

**Exception:** If the sale qualifies for exemption from the 5% Wisconsin state sales and use tax, the sale also qualifies for exemption from the premier resort tax.

For more information, obtain [Publication 403](#), *Premier Resort Area Taxes*.

**Real Estate Transfer Return Fee:** The transfer of an interest in land, that is located within the boundaries of a reservation, by the tribe or a Native American who resides on their reservation is exempt from Wisconsin real estate transfer tax.

**Rental Vehicle and Limousine Fees:** Persons primarily engaged in the business of short-term rentals of vehicles without drivers for a period of 30 days or less, are subject to a 5% rental vehicle fee on rentals in Wisconsin of the following:

- Type 1 automobiles, automobiles as defined in sec. 340.01(4)(a), Wis. Stats.
- Recreational vehicles, as defined in sec. 340.01(48r), Wis. Stats.
- Mobile homes, as defined in sec. 340.01(29), Wis. Stats.
- Camping trailers, as defined in sec. 340.01(6m), Wis. Stats.

Persons providing limousines with drivers in Wisconsin are subject to a 5% limousine fee.

**Exception:** If the sale qualifies for exemption from the 5% Wisconsin state sales and use tax, the sale also qualifies for exemption from the rental vehicle fee or limousine fee. Use the chart in Part 7.A. of this publication, to determine if a sale to a Native American qualifies for exemption.

Refer to [Publication 202](#), *Sales and Use Tax Information for Motor Vehicle Sales, Leases, and Repairs*, for more information.

## 16. KEEPING AWARE OF NEW TAX DEVELOPMENTS

If you are required to file Wisconsin tax returns, you should be aware of changes in the tax laws, new interpretations, and court cases which may affect how you file returns and compute the tax. To receive notifications of such news, subscribe to our electronic mailing lists at [revenue.wi.gov](http://revenue.wi.gov) (search keyword “subscribe”). Informational type aids available to you include:

### ***Wisconsin Tax Bulletin***

The *Wisconsin Tax Bulletin* is a quarterly publication of the Department of Revenue which is available on the department website. The Bulletin includes information on most taxes administered by the Department of Revenue, including sales and use, income, franchise, and excise taxes. It includes up-to-date information on new tax laws, interpretations of existing laws, and information on filing returns. It gives brief summaries of major Wisconsin tax cases decided by the Wisconsin Tax Appeals Commission and the courts.

### ***Wisconsin Administrative Code***

The *Wisconsin Administrative Code* includes administrative rules that interpret the Wisconsin Statutes. Rules have the force and effect of law. The Department of Revenue has adopted a number of rules pertaining to Wisconsin taxes.

### ***Topical and Court Case Index***

The *Topical and Court Case Index* is a two-part index. The first part (Topical Index) will help you find the particular Wisconsin statute, administrative rule, *Wisconsin Tax Bulletin* tax release, publication, private letter ruling, or Attorney General Opinion that deals with your particular tax question. The second part of the index (Court Case Index) lists Wisconsin Tax Appeals Commission, Circuit Court, Court of Appeals, and Wisconsin Supreme Court decisions relating to your question.

## 17. DO YOU HAVE QUESTIONS OR NEED ASSISTANCE?

### **A. Unemployment Compensation**

If you have a question about Wisconsin unemployment compensation, write to Wisconsin Department of Workforce Development, Unemployment Insurance Division, 201 E. Washington, Ave., Madison WI 53707, or call (608) 261-7606.

### **B. Worker’s Compensation**

If you have a question about Wisconsin worker’s compensation, write to Wisconsin Department of Workforce Development, Worker’s Compensation Division, 201 E. Washington Ave., PO Box 7901, Madison WI 53703, or call (608) 266-1340.

### C. Other Wisconsin Taxes

If you have questions about taxes other than those discussed above, visit our website at [revenue.wi.gov](http://revenue.wi.gov), or call or visit any Department of Revenue office. If you prefer, you may contact the department in Madison by writing to:

Wisconsin Department of Revenue  
Customer Service Bureau  
PO Box 8949  
Madison WI 53708-8949

#### Offices Providing Daily Assistance (Monday-Friday)

The following offices provide daily assistance from 7:45 a.m. to 4:30 p.m., except that Green Bay is open daily until 1:00 p.m. and Wausau is only open on Mondays until 1:00 p.m.

Location	Address	Telephone Number
Appleton	265 W. Northland Ave., Appleton, WI 54911-2016	(608) 266-2772
Eau Claire	718 W. Clairemont Ave., Eau Claire, WI 54701-4558	(608) 266-2772
Green Bay	200 N. Jefferson St., Rm. 140, Green Bay, WI 54301-5189	(608) 266-2772
Madison	2135 Rimrock Rd., Madison, WI 53713	(608) 266-2772
Milwaukee	819 N. Sixth St., Rm. 408, Milwaukee, WI 53203-1606	(608) 266-2772
Wausau	730 N. Third St., Wausau, WI 54403-4700	(608) 266-2772