



State of Wisconsin • DEPARTMENT OF REVENUE

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<http://www.revenue.wi.gov>

Scott Walker
Governor

Richard G. Chandler
Secretary of Revenue

July 11, 2013

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Drive, Suite 400
Westby, WI 54667

Re: Wisconsin 2013 Recertification Letter

Dear Mr. Johnson,

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (Agreement), on behalf of the State of Wisconsin, a Member state, I, as Secretary of the Wisconsin Department of Revenue, hereby re-certify to the Streamlined Sales Tax Governing Board (SSTGB) that Wisconsin is in full compliance with the requirements of the Agreement.

Enclosed you will find Wisconsin's Certificate of Compliance and Taxability Matrix, which reflect the Wisconsin laws enacted through July 2, 2013, the effective date of 2013 Wisconsin Act 20, the 2013-15 Budget Bill. The Certificate of Compliance and Taxability Matrix will also be posted to our website by August 1, 2013 at www.revenue.wi.gov.

Wisconsin created or amended several sales and use tax statutes in 2013 Wisconsin Act 20. The changes were primarily made in response to changes made to the Agreement since 2011. 2013 Wisconsin Act 20 can be viewed at the following link:
<https://docs.legis.wisconsin.gov/2013/related/acts/20>

The following changes were made to reflect two changes that were made to the Agreement during 2011:

- The definition of "prepaid wireless calling service" under sec. 77.51(10f), Wis. Stats., was amended to make the necessary correction based on a typographical error that was changed in the Agreement.
- Wisconsin's definition of "sales price" under sec. 77.51(15b), Wis. Stats., was amended to exclude certain state and local taxes imposed on the seller which may be passed on to the customer. In the Agreement, "purchase price" has the same meaning as "sales price." Therefore, the same change was made in sec. 77.51(12m), Wis. Stats., to amend the definition of "purchase price." The exclusion of tribal taxes was not included in the amended definition because Wisconsin does not have these taxes.

There were several other changes made to provide clarity or amend a definition to correct differences between the definition contained in the Wisconsin Statutes and the Agreement:

- The definition of "place of primary use" in sec. 77.522(4)(a)9., Wis. Stats., was amended to replace the reference to P.L. 106-252 and amendments to those laws with specific language. The definition is consistent with the definition contained in the Agreement.
- Amending the definition of "prepared foods" to include "bowls" as eating utensils in sec. 77.51(10m)(a)3.(intro) and b., Wis. Stats., was done so that what is considered eating utensils is consistent throughout the definition.
- "Prosthetic device" was amended in sec. 77.51(11m), Wis. Stats., to clarify that a device must be a "replacement, corrective, or supportive" device to fall within the definition and be consistent with the definition in the Agreement.

If you have any questions regarding Wisconsin's compliance with the requirements of the Agreement or the attached documents, please contact Diane Hardt, Administrator at (608) 266-6798 or via e-mail at diane.hardt@revenue.wi.gov.

Sincerely,



Richard Chandler
Secretary of Revenue