

SALES AND USE TAX REPORT

1-07

March 2007

I. ROCK COUNTY ADOPTS COUNTY TAX

Beginning April 1, 2007, the 0.5% county tax will be in effect in Rock County.

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

Important: Sellers who are not located in any of the 60 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 60 counties.

Following is a list of the 60 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	Eau Claire	1/1/99
Ashland	4/1/88	Florence	7/1/06
Barron	4/1/86	Forest	4/1/95
Bayfield	4/1/91	Grant	4/1/02
Buffalo	4/1/87	Green	1/1/03
Burnett	4/1/89	Green Lake	7/1/99
Chippewa	4/1/91	Iowa	4/1/87
Columbia	4/1/89	Iron	4/1/91
Crawford	4/1/91	Jackson	4/1/87
Dane	4/1/91	Jefferson	4/1/91
Dodge	4/1/94	Juneau	4/1/92
Door	4/1/88	Kenosha	4/1/91
Douglas	4/1/91	La Crosse	4/1/90
Dunn	4/1/86	Lafayette	4/1/01

County	Effective Date	County	Effective Date
Langlade	4/1/88	Rock	4/1/07
Lincoln	4/1/87	Rusk	4/1/87
Marathon	4/1/87	St. Croix	4/1/87
Marinette	10/1/01	Sauk	4/1/92
Marquette	4/1/89	Sawyer	4/1/87
Milwaukee*	4/1/91	Shawano	4/1/90
Monroe	4/1/90	Taylor	7/1/99
Oconto	7/1/94	Trempealeau	10/1/95
Oneida	4/1/87	Vernon	1/1/97
Ozaukee*	4/1/91	Vilas	4/1/88
Pepin	4/1/91	Walworth	4/1/87
Pierce	4/1/88	Washburn	4/1/91
Polk	4/1/88	Washington*	1/1/99
Portage	4/1/89	Waupaca	4/1/89
Price	1/1/93	Waushara	4/1/90
Richland	4/1/89	Wood	1/1/04

*County also has a 0.1% baseball stadium tax.

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

Counties Without County Tax

Brown**	Menominee
Calumet	Outagamie
Clark	Racine*
Fond du Lac	Sheboygan
Kewaunee	Waukesha*
Manitowoc	Winnebago

*County has a 0.1% baseball stadium tax

**County has a 0.5% football stadium tax

II. DO YOU STILL NEED YOUR SELLER’S PERMIT?

If you have a Wisconsin seller’s permit or use tax registration certificate and do not make taxable sales of property or services, please contact the Department of Revenue to inactivate your account.

If you have a Wisconsin seller's permit or use tax registration certificate, you are required to file a Form ST-12, *Wisconsin Sales and Use Tax Return*, even if you do not owe any sales or use taxes. Failure to do so will result in the Department of Revenue issuing an estimated assessment of your tax liability.

Notify the Department of Revenue of your account changes by one of the methods below:

- E-mail at dorregunit@dor.state.wi.us
- Send us a fax at 608-267-1030, ATTN: Registration Unit
- Call the department at (608) 266-2776
- Write to us at:
Wisconsin Department of Revenue
PO Box 8949
Madison, WI 53708-8949

Please include the following information:

- The name currently shown on your account
- Your tax account number
- The location(s) of your business
- Federal Employer Identification Number (FEIN)
- The date you want the change to become effective
- The name and telephone number of a contact person

You should also notify the Department of Revenue of any changes in your business name, address, or ownership.

Note: Not all persons who are registered to collect and remit Wisconsin sales or use tax receive a paper copy of the *Sales and Use Tax Report*. Persons filing their *Wisconsin Sales and Use Tax Returns* electronically using Sales Internet Processing (SIP) are provided with a link to the latest *Sales and Use Tax Report*. All of the *Sales and Use Tax Reports* are available on the department's web site at www.revenue.wi.gov/ise/sales/index.html.

III. FUEL SURCHARGES, ENERGY SURCHARGES, AND MILEAGE CHARGES INCLUDED IN AMOUNT SUBJECT TO SALES TAX

With the increasing cost of fuel, many businesses have found it necessary to pass on these additional costs to their customers. Rather than increasing the selling price of the property or services sold, they choose to pass on this additional cost as a separate line item on the invoice given to their customers.

For example, rather than increasing room rates by a certain percentage, some hotels add an "energy surcharge" to each customer's lodging bill. Other sellers, rather than increasing their selling price of their merchandise or services, add a "fuel surcharge" to each customer's bill.

The "energy surcharge" or "fuel surcharge" 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: Furnace Repair Company B charges Customer C \$100 for cleaning Customer C's furnace. Furnace Repair Company B adds a \$50 "fuel surcharge" for its added cost of fuel to travel to Customer C's house. Because the furnace cleaning services sold by Furnace Repair Company B are subject to Wisconsin sales or use tax, the "fuel surcharge" is also subject to Wisconsin sales or use tax.

Note: The tax treatment would be the same if Furnace Repair Company B listed the fee as "service call," "mileage charge," or by any other name.