

# SALES AND USE TAX REPORT

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## I. TAX SEMINARS

The Wisconsin and Minnesota Departments of Revenue will present a series of free sales and use tax seminars in March, April, and May of 2012. The seminars will include information on similarities and differences in the two states' sales and use tax laws. All of the seminars are for general businesses. The specific dates, times, and locations of the seminars, as well as registration information, is available on the "[Training](#)" page of the [Department of Revenue's web site](#).

Although there is no charge to attend the seminars, in order to make sure there are sufficient materials, pre-registration is required. To pre-register or for more information, call the Minnesota Department of Revenue at (651) 297-4213.

## II. ARTICLES POSTED TO THE DEPARTMENT'S WEB SITE

### A. Sales to Native American Tribal Members

An article titled "[Sales to Native American Tribal Members](#)," explains the proper Wisconsin sales and use tax treatment of sales to individual Native American tribal members. The article contains examples illustrating when Wisconsin sales and use tax does or does not apply to these types of transactions.

**B. Home Beer Brewing Ingredients, Equipment, and Supplies**

The tax treatment of the sale of ingredients, equipment, and supplies used in the home brewing of beer for personal consumption is explained in the article titled "[Home Beer Brewing Ingredients, Equipment, and Supplies](#)."

**C. Walk-In Bathtubs May Be Exempt**

Walk-in bathtubs may be exempt from Wisconsin sales and use taxes as mobility-enhancing equipment. See the article titled "[Mobility-Enhancing Equipment – Walk-In Bathtubs](#)" for an explanation of this tax treatment.

**D. Fuel Charges Related to Rental Cars**

Separate and optional charges for motor vehicle fuel by a rental car company to a person who rented a motor vehicle are not subject to Wisconsin sales and use tax if the proper excise taxes were paid by the rental car company to the motor vehicle fuel supplier. Examples are provided in the article titled "[Fuel Charges Related to Rental Cars](#)."

**E. How to Collect Sales or Use Tax on Advertising and Promotional Direct Mail**

A seller of advertising and promotional direct mail is required to collect sales or use tax based on the location from which it was shipped, unless the purchaser provides the seller with certain documentation. The article titled "[Collecting Sales or Use Tax on Advertising and Promotional Direct Mail](#)" discusses this tax treatment. Examples are provided.

**F. Remote Deposit Capture Services (RDCS)**

Charges by financial institutions for remote deposit capture services (RDCS), and the purchases of the necessary equipment and prewritten computer software provided by the financial institutions to customers using the RDCS, are discussed in the article titled "[Remote Deposit Capture Services \(RDCS\)](#)."

**G. How to Determine Which County and Stadium Taxes Apply to Sales of Boats and Trailers**

An article titled "[Boats and Trailers: Determining Which County and Stadium Taxes Apply](#)" explains which county and stadium taxes apply on sales of boats and accessories, trailers, and boat packages. (Examples are provided.)

**H. Exemption for Certain Vegetable Oil and Animal Fat Converted to Motor Vehicle Fuel**

An article titled "[Sales and Use Tax Exemption For Vegetable Oil or Animal Fat Converted to Motor Vehicle Fuel, Effective September 1, 2011](#)" explains the proper Wisconsin sales and use tax treatment of sales and purchases of vegetable oil and animal fat that is converted to motor vehicle fuel. The article contains examples illustrating when Wisconsin sales and use tax does and does not apply to these types of transactions.

## I. **Parking Charges for Common and Contract Carriers**

The proper Wisconsin sales and use tax treatment of parking charges for common and contract carriers is explained in "[Sales and Use Tax Treatment of Parking for Common and Contract Carriers](#)." The article contains examples illustrating when Wisconsin sales and use tax applies to these types of transactions.