

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance documents listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

When submitting a comment, enter information in all data fields, including the "Guidance Document Number" referenced in the table below.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100229	Vendors Doing Business With State Agencies and Authorities - Information Page

State of Wisconsin
Department of Revenue

Vendors Doing Business With State Agencies and Authorities

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

Provisions of Law

Effective July 26, 2003, the Wisconsin Legislature enacted a law relating to the collection of sales and use tax by vendors doing business with the state of Wisconsin. This law affects vendors making sales to the following, collectively referred to as "agencies and authorities":

- All Wisconsin State Agencies
- Legislative and Judicial Branches
- University of Wisconsin Hospitals and Clinics Authority
- Fox River Navigational System Authority
- Wisconsin Aerospace Authority
- Wisconsin Housing and Economic Development Authority
- Lower Fox River Remediation Authority
- Wisconsin Economic Development Corporation
- Bradley Center Sports and Entertainment Corporation
- Wisconsin Health and Educational Facilities Authority

The law provides that these agencies and authorities cannot purchase any materials, supplies, equipment, or contractual services from vendors, if the vendor and its affiliates are not registered, collecting, and remitting Wisconsin sales or use tax on sales of tangible personal property and taxable services in Wisconsin. This law does not change the federal constitutional limitations on who must be licensed to conduct business in Wisconsin. If the vendor or its affiliates only make exempt sales in Wisconsin (for example, sales for resale, sales to governmental units, or sales of non-taxable services), an [Affidavit of Exempt Sales for \(A-006\)](#) can be signed in lieu of registering. *Exempt sales do not include sales of tangible personal property or taxable services not taxed solely because the vendor or affiliate does not have activity in Wisconsin that requires them to collect and remit sales and use tax (Nexus).*

The Secretary of Revenue is required to periodically certify to the Secretary of Administration the names of vendors and their affiliates who are not properly registered and remitting Wisconsin sales and use tax or who have not provided the department with an [Affidavit of Exempt Sales form \(A-006\)](#).

Department Actions

The department has been contacting vendors who have previously made sales to Wisconsin agencies and authorities. The vendors are being requested to complete a [Registration Verification Form \(A-001\)](#) and, if necessary, an [Affiliate Registration Verification Form \(A-002\)](#), [Affidavit of Exempt Sales Form \(A-006\)](#), and/or [Application for Business Tax Registration \(BTR-101\)](#).

[Registration Verification Forms \(A-001\)](#) are needed from all vendors, even those who are currently registered with this department or who sign an [Affidavit of Exempt Sales Form \(A-006\)](#), because the [Registration Verification Form \(A-001\)](#) includes information about any affiliates the vendor may have.

If you are a vendor that sells to Wisconsin agencies and authorities, and you have not been contacted by the Department of Revenue, you can click on the above links to obtain the necessary form(s). For more information about this law, see the [Common Questions](#).

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of September 27, 2019: Sections 16.70(1b), (1e), and (3e), 16.75(10m), and 77.66, Wis. Stats.

Laws enacted and in effect after September 27, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to September 27, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR MORE INFORMATION PLEASE:

MS 2-233

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Email additional questions to DORVendorLaw@wisconsin.gov

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100229

September 27, 2019

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