

**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 document 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>.

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 |
|------------------------|------------------------------------|
| 100037 | Public Auctions - Common Questions |

State of Wisconsin
Department of Revenue

Public Auctions Common Questions

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.

1. How can I find out when there is an auction?
2. Can I view the property before the sale?
3. Can I mail in a bid?
4. Do I have to pay sales tax?
5. Do I get a receipt for the property purchased at the auction?
6. What are guaranteed funds?
7. How do I know if there is debt owed on the property (loan, mortgage, lien, etc.)?
8. What law gives the Department of Revenue authority to auction property?

1. How can I find out when there is an auction?

We will post upcoming auctions on our website, and you can [sign up for email alerts](#) to receive auction notifications. We use the same email list for announcing any cancellations. Auctions are subject to cancellation without notice, but we make every effort to keep our sale postings current.

2. Can I view the property before the sale?

We attempt to post photos of the property on our website whenever possible. In addition, many auctions allow you to view the property at scheduled times. See the specific Notice of Sale PDF for more information.

3. Can I mail in a bid?

Some auctions will allow mail-in bids. See the specific Notice of Sale PDF we have posted on our website to see if mail-in bids will be accepted.

4. Do I have to pay sales tax?

Depending on what type of property is being sold at the auction, you may need to pay sales tax on the item. See the specific Notice of Sale PDF for more details. If you purchase a vehicle, you will be responsible for paying sales tax when you register it. The buyer will receive instructions on how to register the vehicle when the auction is closed.

5. Do I get a receipt for the property purchased at the auction?

Yes, the winning bidder at auction will receive a receipt. If you purchase a vehicle, you will also receive a bill of sale. The buyer will receive instruction on how to register the vehicle and pay sales tax on it when the auction is finished.

6. What are guaranteed funds?

Cash, Cashier's Check or Money Order. Some auctions require you make your payment in guaranteed funds. See the specific Notice of Sale PDF for more information.

7. How do I know if there is debt owed on the property (loan, mortgage, lien, etc).

If we are aware of any debt owed on the property, we will disclose that information at the auction prior to the auction opening.

8. What law gives the Department of Revenue authority to auction property?

Under state law, the Department of Revenue has the authority to seize and sell property for nonpayment of Wisconsin taxes under sections 71.91(1)(a), 71.91(5)(ar) and (b), and 71.91(6)(f)6., Wis. Stats.

The Department works with taxpayers to help them voluntarily pay their taxes to the State. If a business or individual is delinquent and fails to pay over a period of time, their property can be relinquished to the agency to satisfy the debt. This property is then sold at a public auction.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 15, 2019: Sections 71.91, 71.61, 73.03 and 77.52, Wis. Stats.

Laws enacted and in effect after October 15, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 15, 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 QUESTIONS OR COMMENTS CONTACT:

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