

**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
100208	Stadium Sales and Use Tax - Common Questions

State of Wisconsin
Department of Revenue

Stadium Sales and Use Tax

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. What is the Baseball Stadium District tax?
2. What is the Football Stadium District tax?
3. What is the tax rate?
4. How do I report the Baseball and Football Stadium taxes?
5. What is included in the monthly distribution payment made to the districts?
6. Can we review the transactions that make up a month's distribution?
7. Why do distributions vary so much from month to month?
8. Are sales and use taxes by municipality available?
9. Is a stadium district liable for paying sales tax on its sales?
10. Is a Wisconsin stadium district liable for paying sales tax on its purchases?

1. **What is the Baseball Stadium District tax?**

IMPORTANT: The baseball stadium district tax will end in 2020. Last day is March 31, 2020. See [article](#).

The baseball stadium tax was created for the purpose of assisting in the development of a professional baseball park in Wisconsin. The "baseball stadium district" is made up of five counties:

- o Milwaukee
- o Ozaukee
- o Racine
- o Washington
- o Waukesha

A baseball stadium *sales* tax of 0.1% is imposed on retailers making taxable retail sales, licenses, leases, or rentals or providing taxable services in the baseball stadium district.

A baseball stadium *use* tax of 0.1% is imposed on the purchasers of items used, stored, or consumed in counties that impose the baseball stadium district tax. Baseball stadium *use* tax must be paid when baseball stadium sales tax is not charged and no exemption applies.

Example: Sales of motor vehicles, boats, recreational vehicles, and aircraft are subject to the baseball stadium use tax (rather than the baseball stadium sales tax), if the motor vehicle, boat, recreational vehicle, or aircraft is customarily kept in the baseball stadium district.

For further information, see [What is Taxable](#) or [Use Tax](#).

2. What is the Football Stadium District tax?

The football stadium tax was created for the purpose of assisting the development of professional stadium facilities in Wisconsin. The football stadium district is made up of Brown County.

IMPORTANT: The Brown County football stadium tax ended September 30, 2015. See [article](#).

3. What is the tax rate?

Baseball stadium sales and use tax:

For taxable sales made prior to April 1, 2020:

Retailers who make sales subject to the baseball stadium tax in Milwaukee, Ozaukee, and Washington Counties will collect 5.6% sales tax on such retail sales:

- o 5% state sales tax,
- o 0.5% county sales tax, and
- o 0.1% baseball stadium sales tax.

Retailers who make sales subject to the baseball stadium tax in Racine and Waukesha Counties will collect 5.1% sales tax on such retail sales:

- o 5% state sales tax, and
- o 0.1% baseball stadium sales tax.

To determine the appropriate Wisconsin state, county, and/or stadium sales and use tax rate that applies to a particular transaction, click [here](#).

For taxable sales made on and after April 1, 2020:

Beginning April 1, 2020, retailers cannot collect baseball stadium tax. The following sales and use tax rates will apply to taxable sales and taxable purchased made in the five Wisconsin counties in the "baseball stadium district:"

- o Milwaukee – 5.5% (includes 0.5% county tax)
- o Ozaukee – 5.5% (includes 0.5% county tax)
- o Washington – 5.5% (includes 0.5% county tax)
- o Racine – 5.0%
- o Waukesha – 5.0%

4. How do I report the baseball stadium tax?

Electronic filing and payment options include:

- o [My Tax Account](#) - The department's online filing and payment system for businesses.
- o Sales Telefile - File and pay your sales tax with any touch-tone telephone.
 - Call (608) 261-5340 or (414) 227-3895

- e-file Transmission - Generally used by programmers

5. What is included in the monthly distribution payment made to the districts?

The monthly distribution is the sum of all completed transactions posted in our processing system from the 16th of one month to the 15th of the next month. For example, the sales tax on a transaction in December should be reported on a sales tax return due by January 20 or 31. If the return is processed by February 15, the tax would be included in the February distribution to the stadium district.

Each transaction can be traced to a specific return or action relating to a retailer's (or individual's) sales and use tax account. Transactions are triggered by processing sales & use tax returns (Forms [ST-12](#) and [UT-5](#)), motor vehicle, boat, ATV and snowmobile private registrations, refunds and audits. Entries of stadium use taxes from individual income tax returns are posted as these returns process throughout the year.

6. Can we review the transactions that make up a month's distribution?

This information is confidential but available upon request to a stadium district staff member who signs a disclosure statement with the department and is authorized by their employer to access this information. This information consists of a listing of all transactions that processed within the distribution period back to the original record that initiated the transaction in our system. Contact Becky Haines at (608) 261-5282 or by email at rebecca.haines@wisconsin.gov.

7. Why do distributions vary so much from month to month?

The underlying economic activity on which sales and use taxes are based varies by month and season. In addition, the timing of payments and the processing of returns affects monthly distributions. Some retailers remit tax on a monthly basis, others remit tax on a quarterly or annual basis.

Each month's distribution is typically based on the returns processed from the 16th of one month to the 15th of the next. If a return that is due on the 20th is filed and processed on the 15th or before, one month's distribution may include two remittances from that taxpayer and the next month's distribution would include none. In addition, taxes are not distributed until any errors in the return have been corrected; contacting and verifying information with a taxpayer may be time-consuming and delay the distribution of those taxes.

8. Are sales and use taxes by municipality available?

No. Since municipalities do not impose local sales and use taxes, taxpayers are not required to provide information by municipality. Calculating taxes remitted from select ZIP codes does not produce accurate information because ZIP codes are not contiguous with municipal boundaries. In addition, a business with multiple locations may file a single return from the ZIP code of the company's headquarters or accounting office rather than the location at which the sales took place.

9. Is a stadium district liable for paying sales tax on its sales?

Generally, a stadium district is liable for the collection, reporting, and payment of sales tax on its sales of taxable products and services.


Information about the tax treatment of sales by governmental units is provided in [sec. Tax 11.05\(1\), \(2\), and \(3\), Wis. Adm. Code](#) (June 2018 Register).

If a stadium district makes taxable sales of property or services at retail in Wisconsin, it is required to have a seller's permit. A seller's permit shows that a seller (such as a stadium district) is properly registered with the Department of Revenue, as required by law. To apply for a seller's permit, [apply online](#) or complete Form BTR-101.

10. Is a Wisconsin stadium district liable for paying sales tax on its purchases?

No. Purchases by Wisconsin stadium districts are exempt from Wisconsin sales and use taxes. To claim the exemption, the stadium district must give the seller one of the following:

- o A completed purchase order or similar document clearly identifying the stadium district as the purchaser,
- o A properly completed sales and use tax exemption certificate (Form S-211), or
- o Its Certificate of Exempt Status (CES) number.

A stadium district may apply for a CES number using  [Form S-103](#).

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of January 2, 2020: Chapter 77, Wis. Stats., secs. 229.64 and 229.823, Wis. Stats., and secs. Tax 11.002, 11.01, 11.05 and 11.14, Wis. Adm. Code.

Laws enacted and in effect after January 2, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to January 2, 2020, 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:

MS 5-77

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