

**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>.

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
100223	Marketplace Providers and Sellers – Landing Page

State of Wisconsin
Department of Revenue

Marketplace Providers and Sellers

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 Effective January 1, 2020

2019 Wis. Act 10 clarifies that a marketplace provider is required to collect and remit sales or use tax for all sales of taxable products and services in Wisconsin that the marketplace provider facilitates on behalf of a marketplace seller, as provided in secs. 77.52(3m)(a) and 77.523(1), Wis. Stats.

The Act also reverses the effect of the decision in *Orbitz, LLC vs. Wisconsin Department of Revenue*, (Wisconsin Court of Appeals, District IV, February 11, 2016) by requiring marketplace providers that facilitate sales of all services under sec. 77.52(2), Wis. Stats., including lodging services, to collect and remit sales or use tax on the entire amount charged to a purchaser, as provided in sec. 77.52(3m)(a), Wis. Stats.

Note: For sales made prior to January 1, 2020, both the marketplace and third-party seller may be liable on taxable sales. See this [article](#) for additional information.

Resources

Laws and regulations

- [2019 Wis. Act 10](#)
- [Remote Sellers - Wayfair Decision](#)

Registering for sales and use tax

- [Wisconsin's online registration system](#)
- [Streamlined Sales Tax Registration System](#)

[Streamlined Sales Tax](#)

Common Questions

[Marketplace Provider Common Questions](#)

[Marketplace Seller Common Questions](#)

Sales and use tax common questions

- [What is taxable?](#)
- [What is exempt?](#)
- [How do I report my sales or use tax?](#)
- [What is the sales tax rate?](#)
- [Lodging marketplace license](#)

- [Certified Service Providers FAQs](#)
- [Other states' sales tax, registration, and contact information \(including non-member states\)](#)

 [Publication 201](#), *Wisconsin Sales and Use Tax Information*

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of June 22, 2020: Sections 77.52 and 77.523, Wis. Stats.

Laws enacted and in effect after June 22, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to June 22, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

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

Guidance Document Number: 100223

June 22, 2020

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