

## **All Registered Retailers Must Collect Sales and Use Taxes for All Wisconsin Counties and Stadium Districts**

Effective October 1, 2009, all retailers that are registered in Wisconsin to collect and remit the 5% Wisconsin state sales and use tax are also required to collect and remit the applicable county and stadium sales and use taxes for any sales that are sourced to a county or stadium district that has adopted the applicable county or stadium sales or use tax. This provision applies regardless of whether the retailer is “engaged in business” in the county or stadium district to which the sale is sourced. (Section 77.73 (3), Wis. Stats., as created by 2009 Wisconsin Act 2 and amended by 2009 Wisconsin Act 28)

Example: Retailer A is located in LaCrosse, Wisconsin in LaCrosse County. Retailer A is not engaged in business in any county other than LaCrosse County. Retailer A sells a taxable product to Customer B. Customer B is located in Madison, Wisconsin in Dane County. Retailer A sends the product in the mail to Customer B. Customer B receives the product at their location in Dane County. Retailer A is required to collect and remit both the Wisconsin state sales tax and the Dane County sales tax since the sale is sourced to Customer B’s location in Dane County, even though Retailer A is not “engaged in business” in Dane County.

Under prior Wisconsin law, a retailer was only required to collect and remit the county and/or stadium sales and use taxes if the retailer was “engaged in business” in the applicable county and/or stadium district.