



Temporary Events

- Trade Shows
- Flea Markets
- Art & Craft Shows
- Fairs & Festivals

Wisconsin Sales and Use Tax Requirements for:

- (1) Persons Selling at Events
- (2) Operators of Events

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IMPORTANT CHANGES

Occasional sale exemption changes. Effective January 1, 2018, a seller with less than \$2,000 of taxable sales during a calendar year is not required to obtain a Wisconsin seller's permit and report Wisconsin sales and use tax on such sales. See Part 2.F.3.

Several Wisconsin counties have adopted a 0.5% county tax. See Page 17 or the [Sales Tax Rate Chart](#).

Premier resort area tax. Several municipalities have adopted the premier resort area tax. See Part 1.

1. INTRODUCTION

This publication explains the tax treatment of sales by persons and businesses at temporary events such as swap meets, gun shows, flea markets, and craft fairs. It also explains the requirements of organizers of temporary events to report information to the Wisconsin Department of Revenue relating to vendors at such events.

For purposes of this publication, an event is an occurrence, occasion, activity, or function at which merchandise is sold or traded or taxable services are provided. The event can be on one day or consecutive days. For example, when an event is held every weekend over a period of time, each weekend (consecutive days) constitutes a separate event.

In addition to swap meets, gun shows, flea markets, and craft fairs, temporary events include tradeshow, conventions, and consumer shows; community or association picnics, fairs, markets, or festivals; carnivals and fairs; concerts; fund raising events; portable roadside stands; and other similar occurrences, occasions, activities, or functions.

Sales at temporary events which are subject to the 5% state sales and use tax may also be subject to the: (a) 0.5% county sales and use tax, (b) 0.5% food and beverage local exposition tax, and (c) 0.5% premier resort area tax (1.25% for the City of Wisconsin Dells and the Village of Lake Delton). For additional information about these taxes, refer to:

- (a) [Sales Tax Rate Chart](#) - Lists the total state and county sales and use tax rate for each county.
- (b) [Publication 410, Local Exposition Taxes](#), applies to sales and purchases of certain lodging, food, beverages, and car rentals in municipalities wholly or partially within Milwaukee County.
- (c) [Publication 403, Premier Resort Area Tax](#), applies to sales by certain sellers making taxable sales in the cities of Bayfield, Eagle River, Rhinelander, Wisconsin Dells, and villages of Lake Delton, Sister Bay, Stockholm, and Ephraim.

2. INFORMATION FOR SELLERS AT TEMPORARY EVENTS

For purposes of this publication, a seller is a person or entity selling merchandise or providing taxable services at a temporary event. A seller may also be referred to as a vendor, exhibitor, or booth owner.

A. What Are a Seller's Requirements?

Sellers may be responsible for obtaining a seller's permit from the Department of Revenue and for reporting and paying sales tax on sales at the events.

B. Who Needs a Wisconsin Seller's Permit?

Every individual, partnership, corporation, or other organization making taxable sales in Wisconsin, regardless of whether its sales are mercantile in nature, is required to have a seller's permit, unless one of the following applies:

- The seller only sells nontaxable products, such as nontaxable food.
- The seller qualifies for the occasional sales exemption. See Part 2.F.3.

(1) Out-of-state sellers at a temporary event in Wisconsin

An out-of-state seller making sales at a temporary event in Wisconsin is engaged in business in Wisconsin and is liable for sales or use tax on its taxable sales in Wisconsin. If the seller has no further business activity in Wisconsin after the end of their tax year, the seller may inactivate its seller's permit. Even if a seller does not make sales at the event itself, but promotes future sales (e.g., gives potential customers business cards or other promotional materials), the seller is still liable for tax on its Wisconsin sales through the end of the seller's tax year. A seller with an activate seller's permit remains liable for Wisconsin sales and use taxes.

Example: An out-of-state individual, a calendar year taxpayer, regularly sells artwork at art fairs across the Midwest. On June 1, 2020, the individual sets up a booth at an art fair in Wisconsin to display artwork. The individual does not make any sales at the art fair but provides potential customers with flyers and business cards to promote future sales. On September 15, 2020, the individual receives an order for a painting for \$5,000 that is shipped to a customer in Wisconsin on September 30, 2020. The individual is liable for Wisconsin sales or use tax on the sale of the painting.

(2) Multi-level marketing companies and their distributors

The Wisconsin Department of Revenue regards each multi-level marketing company as a retailer required to remit Wisconsin sales tax on sales to its distributors. In the absence of data showing the exact selling price, the retailer must assume that their distributors will make the sale to the ultimate consumers at the suggested retail price and collect the sales tax accordingly. Since the multi-level marketing company must register with the department, as well as collect and remit the tax, the individual distributors are relieved of these responsibilities.

Note: If the multi-level marketing company does not collect the tax from its distributor, the distributor is liable for Wisconsin sales or use tax on its sales price of products sold and its purchase price of products that it uses or gives away, rather than resells, in Wisconsin.

Example: A multi-level marketing company headquartered in Illinois recruits independent distributors who earn money by (1) selling the multi-level marketing company's products at home parties and temporary events, and (2) receiving a percentage of sales made by the independent distributors they recruit. The multi-level marketing company is regarded as the retailer of Wisconsin sales to distributors. The multi-level marketing company is registered to collect and remit Wisconsin tax.

The Wisconsin independent distributor sells taxable products at a temporary event. When the multi-level marketing company sold the products to the distributor, the multi-level marketing company charged the distributor Wisconsin sales or use tax on its suggested retail selling price, plus shipping, of the products. The distributor paid the tax to the multi-level marketing company. The distributor is also a retailer but is not required to register for a seller's permit. The distributor must collect tax on sales to customers, but may keep the Wisconsin sales tax that it collects from its customers as reimbursement for the tax already paid on its purchases from the multi-level marketing company.

If you have questions regarding the requirement to hold a Wisconsin seller's permit, contact the Wisconsin Department of Revenue at (608) 266-2776, or send an email to DORSalesandUse@wisconsin.gov.

C. How to Obtain a Seller's Permit

Apply for a seller's permit by one of the following methods:

- Complete the department's online [Business Tax Registration](#).
- Mail [Form BTR-101](#), *Application for Business Tax Registration*, to the Department of Revenue. Keep a copy of the completed application for your records.

D. Filing Returns and Paying the Tax

(1) How often must a return be filed?

After registering for a seller's permit each seller will be assigned a filing or reporting frequency (monthly, quarterly, or annually). A return must be filed for each reporting period even if no tax is due for that period.

Wisconsin sales and use tax returns must be filed electronically. A seller may request a waiver if the requirement to file electronically causes an undue hardship. An example of an undue hardship is the onset of a disabling illness or injury.

Your request for a waiver must be **in writing** using [Form EFT-102](#), *Electronic Filing or Electronic Payment Waiver Request*. Form EFT-102 can be sent by email to DORWaiverRequest@wisconsin.gov or as described on the form.

If you have been granted a waiver, a return will be mailed to you shortly before the end of each reporting period. If you do not receive your return within 15 days after the end of the reporting period, contact the Department of Revenue at (608) 266-2776.

(2) Electronic filing and payment options

(a) My Tax Account

[My Tax Account](#) is a free, secure online application that allows you to file and pay electronically. It performs the necessary computations of tax based on information that you enter and allows you to make your tax payment via electronic funds transfer, credit card or paper check. [My Tax Account](#) also allows you to:

- View business tax filing and payment history.
- View letters from the Department and sign up for electronic mail options
- Identify tax periods that need attention.
- Change your address, obtain an extension to file a return, or inactivate your account.
- File a buyer's claim for refund of sales tax paid to a seller in error.
- Appeal adjustment notices.

(b) Sales TeleFile

You can file your Wisconsin sales and use tax return using the telephone. This program accepts four payment types: Direct withdrawal, credit card, check, or money order. To use TeleFile, complete the [Telefile worksheet](#) and call (608) 261-5340 or (414) 227-3895.

E. What Sales Are Taxable?

Sales, licenses, leases, and rentals of tangible personal property, certain coins and stamps, certain leased property affixed to realty, and certain digital goods are subject to the Wisconsin state sales tax. Certain services (e.g., parking, certain lodging, and admissions to amusement, athletic, entertainment, or recreational events) sold at temporary events are also subject to sales tax.

For more information about which products are taxable, including a complete list of taxable services, see [What is Taxable?](#) and Part 10. of [Publication 201](#), *Wisconsin Sales and Use Tax Information*.

(1) Examples of taxable merchandise include:

- alcoholic beverages
- ammunition
- antiques
- artwork
- automobile accessories
- books
- candles
- candy
- cleaning supplies and equipment
- clothing
- compact discs (CD's) and tapes
- computers and other electronics
- cosmetics
- crafts and craft supplies
- dietary supplements
- firearms
- flowers
- food and beverages that are prepared food (see "prepared food")
- furniture
- jewelry
- kitchenware
- music downloads
- paintings
- pets, pet food(s) and pet supplies
- photographs, including those digitally transferred to customers
- plants, including fruit and vegetable bearing plants (e.g., tomato plants)
- prepared food, including the following:

- (a) heated food and beverages, such as coffee;
- (b) food and beverages where the seller's customary practice to give or hand utensils to the purchaser. "Utensils" include napkins, straws, forks, spoons, knives, plates, bowls, glasses, and cups;
- (c) food and beverages where a plate, bowl, glass, or cup is necessary to receive the food or beverage;
- (d) most foods and beverages where two or more food ingredients were mixed or combined by the seller and sold as a single item (e.g., a sandwich).

Additional information about sales of prepared food, including exceptions to (d) above, is provided in Part 2.D. of [Publication 220](#), *Grocers: How Do Wisconsin Sales and Use Taxes Affect Your Operations?*

- quilts
- ringtones
- seeds (for planting) and seedlings
- soft drinks
- sporting goods
- temporary tattoos sold for application at a later time
- tools
- toys
- videos and video games, including those digitally transferred to customers

(2) Examples of taxable services **include**:

- Admissions to amusement, athletic, entertainment, or recreational events or places, such as admissions to amusement rides, musical and dance performances, fairs, campgrounds, circuses, carnivals, ball games, races, festivals, and other spectator events.
- Admissions to customer participation games such as coin pitch, ring toss, short range basketball, or customer participation events, such as dancing or skating.
- Access to or the use of amusement devices such as video games, pinball machines, jukeboxes, mechanical rides, and mechanical games.
- Bingo admission charges, including bingo cards of all kinds sold to players. *Exception:* The amount of sales subject to sales tax may be reduced by the amount of prize money advertised and set aside for winners.
- Handwriting analyses, horoscope readings, and psychic readings (for amusement purposes).
- Photographic and videotaping services, including taking, producing, and selling photographs.
- Parking and providing parking space for motor vehicles and aircraft.

F. Exemptions

(1) Sales by nonprofit organizations

Sales by nonprofit organizations may qualify for exemption from Wisconsin sales and use tax. See [Publication 206](#), *Sales Tax Exemption for Nonprofit Organizations*.

(2) Exemption claimed by buyer

A seller may receive exemption certificates ([Form S-211](#), [S-211E](#), or [S-211-SST](#)) from buyers claiming various exemptions (e.g., resale, nonprofit organization holding a Certificate of Exempt Status (CES) number). If the seller claims a deduction on its return for such exempt sales, the seller must keep, as a part of its records, the fully completed exemption certificates to prove that the sales are exempt.

Note: The Department of Revenue issued new 15-digit CES numbers to qualifying organizations. Beginning July 1, 2022, retailers may no longer accept a 6-digit CES number and qualifying organization must provide their 15-digit CES number to make purchases exempt from tax. See page 14 of [Wisconsin Tax Bulletin 216](#) (January 2022).

Exempt sales to federal and Wisconsin governmental units, including Wisconsin cities, villages, towns, and public schools, must be supported by one of the following:

- The organization's CES number which the seller records on the seller's copy of the invoice, or
- A purchase order from the exempt governmental unit listing the exempt governmental unit as the buyer, or
- A fully completed exemption certificate from the exempt governmental unit.

Exempt sales to organizations holding a CES number (e.g., churches), other than the governmental units listed above, must be supported by one of the following:

- The organization's CES number, recorded on the seller's copy of the invoice, or
- A fully completed exemption certificate received from the organization.

Note: An out-of-state nonprofit organization that holds a section 501(c)(3) determination letter from the Internal Revenue Service is exempt from sales and use tax on its purchases, even if the organization does not hold a CES number. See [Common Question #6](#), *Does an out-of-state nonprofit organization need a CES number?*

(3) Occasional sale exemption

Caution: The following information relating to occasional sales does not apply to sales by auctioneers, sales by nonprofit organizations, sales of business assets, or sales of registered or titled items, such as motor vehicles or boats.

Sales of taxable products or services by persons who do not hold and are not required to hold a seller's permit are exempt as occasional sales. A person is generally not required to hold a Wisconsin seller's permit if the person's taxable sales are less than \$2,000 in a calendar year or if the person's sales are isolated or sporadic. If a person's sales are exempt occasional sales, they must pay tax on purchases of products they will sell (i.e., cannot purchase without tax for resale).

Exception: A seller's taxable sales **do not qualify** for the occasional sale exemption if the seller holds, or is required to hold, a seller's permit at the time of the sales.

Taxable sales, for purposes of the occasional sale exemption, means the total of all sales of taxable products and services in Wisconsin, less allowable deductions. Allowable deductions include:

- Sales of exempt merchandise or services (e.g., fruit and vegetables that are not prepared foods).
- Sales for which the seller receives fully completed exemption certificates ([Form S-211](#), [S-211E](#), or [S-211-SST](#)) from its customers.
- Sales to exempt entities (e.g., sales to Wisconsin governmental units).
- Sales that take place outside Wisconsin.

Example: An individual sells paintings to art galleries. The individual also sells paintings at art shows. The individual's total receipts are \$45,000. Sales to art galleries, for which the individual receives exemption certificates claiming resale, account for \$35,000 of the individual's total receipts. Sales at art shows, for which the individual does not receive exemption certificates, account for the other \$10,000 of the individual's receipts.

The individual's taxable sales are \$10,000. The individual is required to hold a seller's permit and is liable for tax on the \$10,000.

Exception: Tax paid purchases resold and deducted on line 5, Other, of the sales and use tax return are not an allowable deduction for purposes of determining taxable sale.

Index to Examples (Pages 9 to 10)

Example 1 – Taxable sales less than \$2,000, seller is not engaged in a business and its sales qualify for the occasional sale exemption

Example 2 – Taxable sales greater than \$2,000, seller is engaged in a business and its sales do not qualify for the occasional sale exemption

Example 3 – Taxable sales greater than \$2,000, sales are isolated and sporadic and qualify for the occasional sale exemption

Example 4 – Taxable sales at one-time event in Wisconsin less than \$2,000, seller is an out-of-state business, and its Wisconsin sales qualify for the occasional sale exemption

Example 5 – Taxable sales at one-time event in Wisconsin greater than \$2,000, seller is an out-of-state business and its Wisconsin sales do not qualify for the occasional sale exemption

Example 6 – Taxable sales at one-time event greater than \$2,000, seller is engaged in a business and its sales do not qualify for the occasional sale exemption

Example 1: In July and August each year, an individual sells bird houses at several craft sales. The individual does not hold a seller's permit and does not make any other sales of taxable products or services. The individual's receipts from selling bird houses are \$1,500 for calendar year 2021.

The individual's 2021 sales of \$1,500 qualify as exempt occasional sales, because the individual:

- Does not hold a seller's permit, and is not required to hold a seller's permit, and
- Has taxable sales of less than \$2,000 in 2021.

Example 2: Same as *Example 1*, except that the individual's sales of bird houses are \$2,500 for the calendar year.

The individual's sales of bird houses do not qualify as exempt occasional sales. The individual is required to hold a seller's permit because the individual is engaged in business as a seller of tangible personal property and the individual's taxable sales are \$2,000 or more for the calendar year. The individual is liable for tax on the \$2,500 of bird house sales.

Example 3: An individual builds bird houses and is not engaged in business as a seller of bird houses. The individual does not hold a seller's permit. The individual sells \$2,500 of bird houses at one craft sale, rather than at several craft sales. The individual's sales qualify for the occasional sale exemption because the individual does not hold, and is not required to hold, a seller's permit. The individual is not required to hold a seller's permit because their sales are isolated and sporadic.

Example 4: A company located in Illinois sells carpeting and rugs. The company does not hold a Wisconsin seller's permit. The company's total sales of carpeting and rugs are \$500,000 for the calendar year. Of the \$500,000 of receipts, \$499,200 are from sales which occurred in Illinois. The remaining \$800 are from sales of rugs at a flea market in Wisconsin. The company makes no other sales of taxable products or services in Wisconsin.

The company's taxable sales are \$800 and qualify as exempt occasional sales, because the company:

- Does not hold a Wisconsin seller's permit and is not required to hold a Wisconsin seller's permit, and
- Has taxable sales of less than \$2,000 for the calendar year.

Example 5: Same as *Example 4*, except the company's sales of rugs at a flea market in Wisconsin are \$2,500. The company's sales of rugs in Wisconsin do not qualify as exempt occasional sales. The company is required to hold a seller's permit because the company is engaged in business as a seller of tangible personal property and the company's taxable sales (sales of rugs at a flea market in Wisconsin) are \$2,000 or more for the calendar year.

Example 6: A farmer sells \$100,000 of vegetables in Wisconsin during the calendar year 2021. On August 27, 2021, the farmer sells \$3,000 of flowers at a farmer's market in Wisconsin. The farmer makes no other sales of flowers in Wisconsin during the calendar year 2021.

The farmer's sales of flowers do not qualify as exempt occasional sales. The farmer is required to hold a seller's permit because the farmer is engaged in business as a seller of tangible personal property and the farmer's taxable sales of flowers are \$2,000 or more for the calendar year 2021.

Additional information is provided in the [Occasional Sale Exemption](#) common questions.

3. PURCHASES BY SELLERS

A. Resale

A seller holding a Wisconsin seller's permit may purchase without tax products and services that it will resell to its customers by providing its supplier a fully completed exemption certificate ([Form S-211](#), [S-211E](#) or [S-211-SST](#)) claiming resale. The seller collects sales tax when the taxable products and services are sold to its customers. Taxable products and services that are used by the seller, rather than sold, may not be purchased without tax for resale.

Example: An individual sells pillows at craft shows. The individual may purchase the pillows without tax by providing the supplier a fully completed exemption certificate claiming resale. The individual's sales of the pillows are subject to tax unless an exemption applies.

While sales by persons operating amusement, entertainment, athletic, or recreational devices or facilities at a fair, carnival, festival, or other temporary event are subject to Wisconsin sales tax, the prizes to be awarded to customers may be purchased without tax for resale. However, purchases of tokens to be used in machines and paper tickets that are dispensed from machines are subject to Wisconsin sales or use tax.

B. Sellers May Owe Tax on Items Purchased for Resale

A seller who qualifies for the occasional sale exemption must pay Wisconsin sales or use tax on its purchases of taxable products it sells at temporary events in Wisconsin.

Use tax is the counterpart of sales tax and is paid directly to the Wisconsin Department of Revenue using one of the following methods:

- [Use tax return \(UT-5\)](#) – This return may be used to report use tax due by persons that do not hold a seller's permit, consumer's use tax certificate, or use tax certificate. It is due on the last day of the month following the calendar quarter in which the property was first purchased, used, stored, or consumed in Wisconsin.
- **Sales tax return** – Persons that hold a seller's permit, use tax certificate, or consumer's use tax certificate report use tax on the Wisconsin sales and use tax return. A consumer's use tax certificate is required for every business not holding a seller's permit or use tax certificate that regularly purchases taxable products or services for storage, use, or consumption in Wisconsin upon which sales or use tax was not paid.
- **Individual income tax return** – Persons filing a Wisconsin Form 1 or Form 1NPR (nonresident and part-year resident form) for reporting individual income taxes may report and pay their use tax on the line titled "*Sales and use tax due on internet, mail order, or other out-of-state purchases.*"

Example 1: Sales Tax Paid – An individual sells \$1,500 of jewelry at a Wisconsin festival in July. The individual paid Wisconsin sales tax on their purchase of the jewelry that they sell. The individual makes no other sales of taxable products or services in Wisconsin during the calendar year. The individual does not hold a Wisconsin seller's permit and is not required to hold a Wisconsin seller's permit. The individual's sales of jewelry qualify as exempt occasional sales. Since the individual paid sales tax on his purchases, no use tax is due.

Example 2: Use Tax Owed – An individual sells \$1,500 of jewelry at a Wisconsin festival in July. The individual did not pay sales tax on their purchase of the jewelry that they sell. The individual makes no other sales of taxable products or services in Wisconsin during the calendar year. The individual does not hold a Wisconsin seller's permit and is not required to hold a Wisconsin seller's permit. The individual's sales of jewelry qualify as exempt occasional sales. The individual must pay Wisconsin use tax on their purchases of jewelry that they sell.

Credit for Tax Paid in Another State

If tax was properly paid in another state on the purchase of the property, the amount of Wisconsin use tax due may be offset by the tax paid in the other state.

Example: Use Tax Owed; Credit Allowed – An individual sells \$1,500 of jewelry at a Wisconsin festival in July. The individual properly paid the 5% North Dakota sales tax on their North Dakota purchase of the jewelry that they sell. The individual makes no other sales of taxable products or services in Wisconsin during the calendar year. The individual does not hold a Wisconsin seller's permit and is not required to hold a Wisconsin seller's permit. The individual's sales of jewelry qualify as exempt occasional sales. A credit of the 5% North Dakota sales tax paid is allowed against the 5% Wisconsin use tax due since the North Dakota sales tax was properly paid on the purchase of the jewelry. Therefore, the individual does not owe Wisconsin state use tax on his purchase of the jewelry. However, if the festival location is in a county that imposes a 0.5% county sales and use tax, the individual is liable for county use tax on their purchase of the jewelry.

For additional information about credit for taxes paid to another state, see the tax release titled "Credit for Sales and Use Taxes Paid to Other States and Their Local Units of Government," which was published on pages 28-49 of [Wisconsin Tax Bulletin #157](#).

Note: The [baseball stadium tax ended](#) on March 31, 2020, and the football stadium tax ended in 2015.

4. INFORMATION FOR OPERATORS OF TEMPORARY EVENTS

The law requires the operator of a temporary event to report certain information about all sellers at the event, including those whose sales may be exempt from sales tax.

For purposes of this publication, an operator is a person or entity (such as an individual, association, partnership, corporation, or nonprofit organization) that arranges, organizes, promotes, or sponsors an event. An operator may also be referred to as an organizer, exhibitor, or decorator. An operator may or may not be the owner of the property or premises where the event takes place. An operator may also be a seller at the event.

A. What Information Must Be Furnished?

An operator of a temporary event must furnish the Wisconsin Department of Revenue the following information using Form S-240, *Wisconsin Temporary Event Report*:

- Operator information
- Event information
- Seller information for all sellers at the temporary event

B. Collecting and Reporting the Information

(1) Collecting seller information

The Department of Revenue does not specify how the operator must collect the required seller information.

If the operator has all event participants provide the information requested in Part C of [Form S-240](#) and the operator reports this information to the department on Form S-240, the operator will be relieved of the responsibility of determining who is required to have a seller's permit at the event.

(2) Reporting seller information

When the operator has all the required sellers' information, the operator must submit the information to the Department of Revenue within 10 days following the event end date.

Event reports can be submitted through (a) the department's [Secure Data File Transmission](#) application, or (b) by U.S. Mail.

(a) [Secure Data File Transmission](#) is a way to securely transmit your completed S-240 file to the department electronically, without using email. Do not send a paper copy when using this method.

(b) Completed [Form S-240](#) can be mailed to:

Wisconsin Department of Revenue
Temporary Events Program
PO Box 8902
Madison, WI 53708-8902

Caution: If an operator fails to provide the requested seller information, a \$200 penalty for the first failure and \$500 for each subsequent failure may be imposed upon the operator. Failure of the seller to provide information to the operator does not relieve the operator of the requirement to provide information to the department.

C. When Must the Information Be Furnished?

An operator is required to furnish its sellers' information to the Wisconsin Department of Revenue within 10 days following the close of each event. The department requests, however, that this information be submitted as soon as possible and prior to the start of each event. An operator is required to furnish the information to the Wisconsin Department of Revenue for **every** event.

D. How Do Operators Report Multiple Events?

An operator who operates continuing or successive events with more than one event per month has the option of (1) reporting all sellers attending each event, or (2) reporting once a month in a combined report for all sellers at the events. The combined report must have the same operator and location, vendors should only be reported once in a report. Regardless of the frequency, reporting of some type is required for each event. The department may, at its discretion, require separate reports rather than allowing a combined report.

E. How Will This Information Be Used?

The information will be used by the Wisconsin Department of Revenue to inform sellers of their Wisconsin tax registration and reporting responsibilities.

F. What if Operators Fail to Provide Information?

The law provides for penalties to be imposed upon the operator for failure to provide the requested seller information. If an operator fails to provide the requested seller information, a \$200 penalty for the first failure and \$500 for each subsequent failure may be imposed.

G. Sales By Operators

The operator of a temporary event will typically charge a seller a booth space fee. The operator may also charge for electricity or other tangible personal property provided with the booth space. The tax treatment of these charges is as follows:

(1) Rentals of property (without rental of booth space)

An operator's charge to a seller for the rental of property, such as a free-standing booth or kiosk, chairs, tables, and booth backdrops (e.g., curtains), is subject to tax. An operator's charge for electricity is also taxable.

Example: An operator holds a fair in which sellers may set up booths for no charge. The operator has free-standing kiosks available that it rents to sellers for \$100 who do not have a booth to set up. The operator's \$100 charge for the rental of a free-standing kiosk is subject to tax.

(2) Booth space fees

An operator may provide electricity or other tangible personal property when furnishing booth space. While the booth space fee may not be taxable, the operator's charge for the electricity or other tangible personal property may be taxable.

(a) *Booth space fee – no electricity or other tangible personal property furnished*

The rental of booth space to a seller at a temporary event is not subject to tax, unless a physical free-standing booth, stand, kiosk, or other tangible personal property is rented to the seller.

Example: An operator charges each seller \$100 for floor space at a trade show. No electricity or other property is provided to sellers. The operator's \$100 charge for a booth space fee is not taxable.

(b) *Booth space fee – electricity or other tangible personal property included in the rental of booth space*

If the operator (a) does not charge an additional amount for the electricity or other property, and (b) does not give a reduction in its charge for the rental of the booth space if the seller does not use the electricity or other property, the charge for the electricity or other property is a part of the booth space fee and not taxable. An operator's charge for renting a physical free-standing booth, stand, or kiosk to the seller is taxable, unless an exemption applies (e.g., the customer holds a CES number).

Example 1: An operator charges each seller \$100 for floor space at a trade show. Each booth space is furnished with electricity and a backdrop. No reduction in booth fee is given if the seller does not want or use the electricity or backdrop (i.e., the seller will pay \$100, regardless of whether the seller uses the electricity or backdrop).

The operator's \$100 charge for the booth space rental is not taxable.

Example 2: An operator charges each seller \$100 for floor space at a trade show. The facility furnishes each booth space with electricity and required backdrop and charges the operator. In order to be reimbursed for the facility's charge, the operator charges each seller a separate \$25 for each booth space for electricity and the backdrop. Each seller must pay both the \$100 booth fee and the \$25 electricity and backdrop fee, regardless of whether the seller uses the electricity (i.e., a seller may not rent the booth space without paying for the separate \$25 fee).

The operator's entire \$125 charge is for the booth space rental and is not taxable.

(c) *Booth space fee – electricity or other tangible personal property furnished for a separate and optional fee*

The charge for the electricity or other property is optional to the seller if (a) a separate and optional charge is made for the electricity or the rental of the other property, and (b) the seller may rent the booth space without the electricity or other property for a lower amount, the rental of the property is a separate sale from the rental of the booth space. The charge for the booth space is not taxable. The separate and optional charge for the electricity or the rental of the other property is subject to sales tax, unless an exemption applies (e.g., the customer holds a CES number).

Example: An operator charges each seller \$100 for floor space at a trade show. For an additional \$15, the seller can have electricity provided in the booth, and for another additional \$25, operator will have the booth set up with a backdrop, table, and two chairs for use by the seller. The seller is not required to pay the additional \$15 or \$25 if the seller does not want use of the electricity, backdrop, table, and two chairs (i.e., the seller may pay \$100 for the floor space or the seller may pay \$100 plus the fee(s) for the electricity or other property).

The operator's \$100 charge for the booth space rental is not taxable. The operator's separate and optional charge for the electricity and other property is taxable.

5. OTHER TAXES AND FEES TO BE AWARE OF

Individuals and businesses that have business activities or earn income in Wisconsin may also be subject to Wisconsin taxes other than sales and use taxes. Although the information below is not intended to be all-inclusive, it may be helpful in obtaining information about other Wisconsin taxes.

Individual Income Tax: Every person who is a resident of Wisconsin and who has gross income of more than a certain amount is subject to Wisconsin income taxes, regardless of where the income is earned.

A person who is a nonresident of Wisconsin is subject to Wisconsin income taxes if he or she has gross income of \$2,000 or more from personal services performed in Wisconsin or from business or property in Wisconsin.

Additional information on filing requirements is available on the [department's website](#). For more information, email DORIncome@wisconsin.gov, call (608) 266-1143 or write to: Wisconsin Department of Revenue, P.O. Box 8949, Madison, WI 53708-8949.

Corporation Income or Franchise Tax: Every corporation organized under the laws of Wisconsin or licensed to do business in Wisconsin (except certain organizations exempt under sec. [71.26\(1\)](#), Wis. Stats.) is required to file a Wisconsin corporate franchise or income tax return, regardless of whether or not business was transacted. Unlicensed corporations are also required to file returns for each year they do business or have certain business activities in Wisconsin.

For more information, email DORFranchise@wisconsin.gov, call (608) 266-1143 or write to: Wisconsin Department of Revenue, P.O. Box 8906, Madison, WI 53708-8906.

Withholding Tax: If an employer has employees in Wisconsin, the employer may be required to withhold Wisconsin income taxes from the employees' wages. An employer required to withhold must apply for a withholding registration certificate from the department.

For more information, email DORWithholdingTax@wisconsin.gov, call (608) 266-2776, or write to: Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902.

Estimated Tax for Individuals: Estimated income tax payments are required for persons that expect to owe \$500 or more of income tax with their income tax return. The estimated tax requirement applies to full-year residents, part-year residents, and nonresidents. An interest charge may be imposed for failing to make these payments.

For more information, email DORIncome@wisconsin.gov, call (608) 266-9940, or write to Wisconsin Department of Revenue, Mail Stop 3164, P.O. Box 8903, Madison, WI 53708-8903.

Estimated Tax for Corporations: Corporations must make estimated income or franchise tax payments if their current year tax liability will be \$500 or more unless they owed no tax for the previous twelve-month tax year.

For more information, email DORFranchise@wisconsin.gov, call (608) 266-0800, or write Wisconsin Department of Revenue, Mail Stop 3138, P.O. Box 8906, Madison, WI 53708-8906 or call any department office.

Unemployment and Worker's Compensation: Unemployment and worker's compensation are administered by the Wisconsin Department of Workforce Development. For additional information, see their [website](#), or write to: Wisconsin Department of Workforce Development, P.O. Box 7901, Madison, WI 53707-7901.

Local Exposition Taxes: Persons selling lodging, food, or beverages, or renting automobiles in municipalities located wholly or partially in Milwaukee County are subject to local exposition taxes. For more information, see Wisconsin [Publication 410](#), *Local Exposition Taxes*.

Premier Resort Area Taxes: Certain sellers (those classified under one of the Standard Industrial Classification numbers listed in the Premier Resort Area Tax [common question](#)) selling taxable products or services in a premier resort area are responsible for remitting the premier resort area tax on such sales. A seller is classified according to its primary activity (for example, a clothing store that has a temporary booth at a craft show should be classified as a clothing store). A seller classified under SIC code 5963, Direct Selling Establishments, who is primarily engaged in the retail sale of merchandise from temporary locations is not responsible for remitting premier resort area tax on its sales. The premier resort area tax rates are as follows:

- City of Bayfield: 0.5%
- City of Eagle River: 0.5%
- City of Rhinelander: 0.5%
- Village of Ephraim: 0.5%
- Village of Sister Bay: 0.5%
- Village of Stockholm: 0.5%
- City of Wisconsin Dells: 1.25%
- Village of Lake Delton: 1.25%

For more information, see [Publication 403](#), *Premier Resort Area Taxes*.

Raffle and Bingo Licenses: Charitable gaming is regulated by the Wisconsin Department of Administration. For additional information, see "Charitable Gaming" at the [Department of Administration's website](#) or call (608) 270-2555.

6. DO YOU HAVE QUESTIONS OR NEED ASSISTANCE?

A web page that is designed specifically for [Temporary Events](#) can be found on the department's website. If you are unable to find an answer to your question, you may visit any [Department of Revenue office](#) or:

- Visit the department's website at revenue.wi.gov
- Email your questions or comments to DORSalesandUse@wisconsin.gov
- Call our Customer Service Bureau at (608) 266-2776

7. BUSINESS DEVELOPMENT ASSISTANCE – WISCONSIN ECONOMIC DEVELOPMENT CORPORATION

If you have questions about what other permits may be needed for your business, or need assistance in obtaining a permit, check the [Wisconsin Economic Development Corporation's website](#) for information about [Business Development](#) and [Entrepreneurs](#).

APPENDIX

For current tax rate information, see [Tax Rates](#) on our website.

County Tax					
County (code)	Effective Date	County (code)	Effective Date	County (code)	Effective Date
Adams (01)	1/1/1994	Green Lake (24)	7/1/1999	Pierce (47)	4/1/1988
Ashland (02)	4/1/1988	Iowa (25)	4/1/1987	Polk (48)	4/1/1988
Barron (03)	4/1/1986	Iron (26)	4/1/1991	Portage (49)	4/1/1989
Bayfield (04)	4/1/1991	Jackson (27)	4/1/1987	Price (50)	1/1/1993
Brown (05)	1/1/2018	Jefferson (28)	4/1/1991	Richland (52)	4/1/1989
Buffalo (06)	4/1/1987	Juneau (29)	4/1/1992	Rock (53)	4/1/2007
Burnett (07)	4/1/1989	Kenosha (30)	4/1/1991	Rusk (54)	4/1/1987
Calumet (08)	4/1/2018	Kewaunee (31)	4/1/2017	St. Croix (55)	4/1/1987
Chippewa (09)	4/1/1991	La Crosse (32)	4/1/1990	Sauk (56)	4/1/1992
Clark (10)	1/1/2009	Lafayette (33)	4/1/2001	Sawyer (57)	4/1/1987
Columbia (11)	4/1/1989	Langlade (34)	4/1/1988	Shawano (58)	4/1/1990
Crawford (12)	4/1/1991	Lincoln (35)	4/1/1987	Sheboygan (59)	1/1/2017
Dane (13)	4/1/1991	Marathon (37)	4/1/1987	Taylor (60)	7/1/1999
Dodge (14)	4/1/1994	Marinette (38)	10/1/2001	Trempealeau (61)	10/01/95
Door (15)	4/1/1988	Marquette (39)	4/1/1989	Vernon (62)	1/1/1997
Douglas (16)	4/1/1991	Menominee (72)	4/1/2020	Vilas (63)	4/1/1988
Dunn (17)	4/1/1986	Milwaukee (40)	4/1/1991	Walworth (64)	4/1/1987
Eau Claire (18)	1/1/1999	Monroe (41)	4/1/1990	Washburn (65)	4/1/1991
Florence (19)	7/1/2006	Oconto (42)	7/1/1994	Washington (66)	1/1/1999
Fond du Lac (20)	4/1/2010	Oneida (43)	4/1/1987	Waupaca (68)	4/1/1989
Forest (21)	4/1/1995	Outagamie (44)	1/1/2020	Waushara (69)	4/1/1990
Grant (22)	4/1/2002	Ozaukee (45)	4/1/1991	Wood (71)	1/1/2004
Green (23)	1/1/2003	Pepin (46)	4/1/1991		

Applicable Laws and Rules

This publication provides statements or interpretations of the following laws and regulations enacted as of July 14, 2022: Chapters 73 and 77, [Wis. Stats.](#), and Chapter Tax 11, [Wis. Adm. Code.](#)

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