



**State of Wisconsin • DEPARTMENT OF REVENUE**

2135 RIMROCK ROAD • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933  
PHONE (608) 266-6798 • FAX (608) 261-6240 • [diane.hardt@revenue.wi.gov](mailto:diane.hardt@revenue.wi.gov)

October 8, 2013

CRAIG JOHNSON EXECUTIVE DIRECTOR  
STREAMLINED SALES TAX GOVERNING BOARD  
100 MAJESTIC DR STE 400  
WESTBY WI 54667

Dear Mr. Johnson:

This letter is in response to the additional issue the Business Advisory Council's (BAC) Subcommittee on Compliance raised relating to taxing premade or take-n-bake pizzas sold in an unheated state as "prepared food." These comments appear to raise doubt on Wisconsin's compliance with the requirements of the Streamlined Sales and Use Tax Agreement (SSUTA).

Wisconsin does not agree that this issue should be considered in determining whether Wisconsin is out of compliance with the requirements of the SSUTA. Wisconsin has not published any position to the general public stating take-n-bake pizzas are "prepared food." Additionally, the annual recertification documents submitted to the Streamlined Sales Tax Governing Board (SSTGB) do not indicate Wisconsin's taxability of take-n-bake pizzas.

Wisconsin did respond to an email question based on a specific set of facts that the take-n-bake pizzas in question met the definition of "prepared food." We believe this response is correct, based on the definition of "prepared food" in the SSUTA. However, the research conducted to determine whether other Streamlined Member States were considering take-n-bake pizzas to be "prepared foods" showed there were inconsistencies among states. Wisconsin elected to request an interpretation from the Compliance Review and Interpretations Committee (CRIC) so all states can be consistent in the taxation of take-n-bake pizzas. Regardless of the outcome, Wisconsin intends to follow the CRIC and SSTGB recommendation on take-n-bake pizzas.

If you have any questions or concerns regarding this, please contact myself at (608) 266-6798 or via email at [diane.hardt@revenue.wi.gov](mailto:diane.hardt@revenue.wi.gov) or David Steines, Revenue Tax Specialist at (715) 247-4919 or via email at [david.steines@revenue.wi.gov](mailto:david.steines@revenue.wi.gov).

Sincerely,

A handwritten signature in cursive script, appearing to read "Diane L. Hardt".

Diane L. Hardt, Administrator  
Division of Income, Sales & Excise Taxes