



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718
<http://www.revenue.wi.gov>

Scott Walker
Governor

Richard G. Chandler
Secretary of Revenue

July 20, 2016

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667

Re: Wisconsin's 2016 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of Wisconsin, a Streamlined Sales Tax Governing Board member state, and as Secretary of the Wisconsin Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Wisconsin is in substantial compliance with the terms of the Agreement as of August 1, 2016.

During its 2015 annual recertification, Wisconsin was found out of compliance with Section 310 of the Agreement. However, Wisconsin enacted legislation ([2015 Wis. Act 216](#), effective March 3, 2016) that brought Wisconsin into compliance with this sourcing provision. This legislation amended the sourcing provisions for single-payment leases of motor vehicles, recreational vehicles, and aircraft for county and stadium tax purposes, and correctly sources these leases to the location where the customer receives the item instead of where the item is customarily kept.

In addition, the following changes were made to Wisconsin's statutes to reflect a change that was made to the Agreement since Wisconsin's last certification on August 1, 2015:


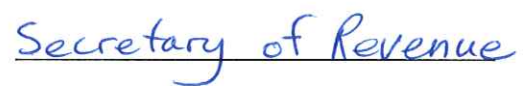
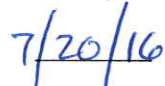
- Wisconsin's definition of "sales price" under sec. 77.51(15b), Wis. Stats., was amended ([2015 Wisconsin Act 361](#)) to exclude the federal excise tax on heavy trucks and trailers under s. 4051 of the Internal Revenue Code.
- Wisconsin's definition of "purchase price" under sec. 77.51(12m), Wis. Stats., was amended ([2015 Wisconsin Act 361](#)) to exclude the federal excise tax on heavy trucks and trailers under s. 4051 of the Internal Revenue Code. **Note:** In the Agreement, "purchase price" has the same meaning as "sales price."
- The Agreement requires states that exclude any federal taxes and fees to list those taxes, and a reference to the specific law, on its taxability matrix (reference number 11130). Wisconsin's Taxability Matrix was updated to list this excluded tax and reference to the law, effective April 18, 2016.

No other changes have been made to Wisconsin's statutes, rules, regulations, or other authorities since August 1, 2015 that would affect Wisconsin's compliance with the terms of the Agreement.

As part of this annual recertification, Wisconsin updated its Online Certificate of Compliance and Taxability Matrix that reflect Wisconsin's laws as enacted through August 1, 2016 and has approved them to be published on the Streamlined Sales Tax Governing Board website. A link to them will also be posted on our website at: www.revenue.wi.gov.

If you have any questions regarding Wisconsin's compliance with the Streamlined Sales and Use Tax Agreement, please contact Diane Hardt, Administrator at (608) 266-6798 or via email at diane.hardt@revenue.wi.gov.

As the Secretary of the Department of Revenue, I also declare that the Online Certificate of Compliance and Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

		
Signature	Title	Date