

Local Exposition Taxes

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1. What are the local exposition taxes?

The City of Milwaukee created a Local Exposition District called the "Wisconsin Center Tax District" for the purpose of acquiring and managing exposition center facilities. To fund these facilities, the District imposes the following taxes:

- 2% basic room tax
- 7% additional room tax (City of Milwaukee only)
- 0.25% food and beverage tax
- 3% rental car tax

These taxes apply to persons selling lodging, food, or beverages or renting automobiles in municipalities located wholly or partially within Milwaukee County.

Important: In these Frequently Asked Questions (FAQs), "Milwaukee County" means a city or village wholly or partially in Milwaukee County.

Example: The Village of Bayside is located in both Milwaukee County and Ozaukee County. The City of Milwaukee is located in Milwaukee, Washington, and Waukesha Counties. Since the Village of Bayside and the City of Milwaukee are located partially within Milwaukee County, they are in "Milwaukee County" for purposes of the local exposition taxes. All sales that take place in the Village of Bayside or the City of Milwaukee are considered to be in "Milwaukee County," regardless of whether the sale took place in the Milwaukee County portion or the other county portion of the Village of Bayside and City of Milwaukee.

The Wisconsin Department of Revenue is responsible for administering the taxes.

2. Who is subject to local exposition taxes?

Every person selling certain lodging, food, or beverages or renting automobiles is subject to the local exposition taxes if:

- The seller is "engaged in business" in Milwaukee County, and
- The sale takes place in Milwaukee County

Exception: Persons selling food and beverages subject to the food and beverage tax are exempt from the tax if their liability for the tax of such food and beverages is less than \$5 for the taxable year.

3. Where does a sale take place?

- **Lodging**

A sale of lodging takes place at the location where the lodging is furnished to a customer. If the lodging is furnished in Milwaukee County, it is subject to the 2% basic room tax. If the lodging is furnished in the City of Milwaukee, it is subject to the 2% basic room tax and the 7% additional room tax.

- **Food and beverages**

A sale of food and beverages takes place where possession of the food and beverages transfers from the seller or the seller's agent to the buyer or the buyer's agent. A common carrier and the U.S. Postal Service are deemed agents of the seller, regardless of the freight on board (f.o.b) point and how the freight or postage is paid.

If the sale takes place in Milwaukee County, it is subject to the 0.25% food and beverage tax, assuming that the seller is engaged in business in Milwaukee County.

Example: A restaurant in Waukesha County receives an order for meals. The meals are delivered by the restaurant in its truck to Milwaukee County. The sale of the meals is subject to the 0.25% food and beverage tax because

- the sale took place in Milwaukee County (where the restaurant delivered the meals to the buyer), and
- the seller is "engaged in business" in Milwaukee County as a result of delivering the meals into Milwaukee County in its own truck

- **Rental cars**

1. Rentals of Less than One Month

The rental takes place at the location where the automobile comes into the lessee's possession.

If a lessee takes possession of the automobile in Milwaukee County, the rental is subject to the 3% rental car tax.

2. Rentals of One Month or More (but not more than 30 days)

The rental takes place at the location where the automobile will be customarily kept by the lessee. If a lessee will customarily keep the automobile in Milwaukee County, the rental is subject to the 3% rental car tax.

Example 1: Individual A leases an automobile for the month of February (28 days). Individual A, when not driving the automobile, will keep it at her hotel in Milwaukee County. The rental is considered to take place in Milwaukee County (where the automobile will customarily be kept) and is subject to the 3% rental car tax.

Example 2: Assume the same facts as Example 1, except that Individual A leases the automobile for the month of January (31 days). The rental is not subject to the 3% rental car tax because the rental period is more than 30 days.

4. Who must register?

Every person subject to any of the local exposition taxes is required to register with the Wisconsin Department of Revenue.

Note: Even though you are registered for Wisconsin sales and use tax purposes, you are still required to register for the local exposition taxes. You will not be issued a separate exposition tax permit. You will be registered under your sales or use tax number.

Application to collect local exposition taxes is made on [Application for Business Tax Registration](#).

5. Filing returns and paying the tax

Your local exposition taxes are reported on Form EX-12, Local Exposition Tax Return. A return will be mailed to you shortly before the end of each reporting period. It is important to use the return provided to you by the Department of Revenue. Because the department reads these returns with a scanning device, photocopied returns may not be accurately read. If you do not receive your return within 15 days after the end of your

reporting period, telephone the Department of Revenue at (608) 266-2776.

Note: Do not use Form ST-12, Wisconsin Sales and Use Tax Return, to report local exposition taxes.

6. How often must a return be filed?

You must file a return for each "reporting period," even if no tax is due for that period. Your reporting period will begin as quarterly. Depending on the amount of your local exposition tax liability, at some future date, the Wisconsin Department of Revenue may notify you in writing that your returns must be filed monthly or annually. Returns will be mailed to you before the end of your reporting period.

7. Due date for filing

Each return will have printed on it the due date by which the return must be filed. Returns for a quarterly period must be filed by the last day of the month following the end of the quarter. Note: If you are later notified that your reporting period is monthly and your local exposition tax liability is more than \$3,600 per quarter, returns may be due by the 20th day of the month following the end of the reporting period. Sellers required to file by the 20th of the month will receive a written notice from the Wisconsin Department of Revenue indicating their due date for filing returns.

8. Obtaining an extension of time to file

If you cannot file your return by the due date, write to the

Wisconsin Department of Revenue
Mail Stop 5-77
P.O. Box 8902
Madison, WI 53708-8902

before the due date and request an additional month extension of time to file. The department may grant you an additional month from the due date of the return to file. The department will notify you if the extension is granted. If the tax is not paid by the un-extended due date, the tax will be subject to 1% interest per month during the extension period and 1.5% thereafter.

For more information, see [Wisconsin Publication 410](#), Local Exposition Taxes.

FOR MORE INFORMATION PLEASE CONTACT:

WISCONSIN DEPARTMENT OF REVENUE
Customer Service and Education Bureau
P.O. Box 8902
Madison, WI 53708-8902
Phone: (608) 266-2776
Fax: (608) 267-1030

[E-Mail Additional Questions](#)

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