

County Sales Tax

Vilas County has had a county sales tax since 1988. The following county sales and use tax table compiled by the Wisconsin Department of Revenue shows the number of filers, taxable receipts, the percentage distribution of taxable receipts among business codes and county sales and use taxes. As indicated by the Department, caution should be exercised in using the data as a measure of economic activity for a particular business code for the following reasons:

- Since a multi-sector business is assigned the business code corresponding to its major activity, receipts for that activity may be overstated in the report, and receipts for its other activities understated.
- A business originally classified under one business code may evolve over time, but its business code may not have been updated.
- “Taxable Receipts” is not a reliable measure of economic activity. Many sales are exempt either because the good or service sold is not taxable (e.g., food, prescription drugs, haircuts) or sales to the buyer are not subject to tax (e.g., sales to religious organizations, schools, units of government).

Some definitions used in the following table are:

- “Number of Filers” is the number of businesses in a business code that reported taxable sales in the county in 1996. A business with outlets in more than one county, such as a fast-food chain, is reported as one business in each county in which it operates.

Since “occasional sales” are sales by individuals who do not hold a seller’s permit, the number of filers is zero. Occasional sales include sales of used motor vehicles, boats, snowmobiles, mobile homes 45 feet or less in length, trailers, semi-trailers, all-terrain vehicles and aircraft. Use tax is imposed on these sales in the county where the property is customarily kept and is collected when the vehicle is registered with the state.
- “Taxable Receipts” is the sum of receipts from taxable sales in the county and purchases subject to use tax.
- “Percent of Total” represents the percentage of “Taxable Receipts” in the county attributable to each business code.
- “County Sales Taxes” is the amount distributed to the county after deducting the retailer’s discount, which compensates retailers for collecting and timely remitting the taxes, and the state’s administrative fee of 1.5%.

Table 17-1					
County Sales and Use Tax by Business Code for Vilas County for 2001					
Business Code & Description		Number of Filers	Taxable Receipts	Percent of Total	County Sales Tax
20-30	Manufacturing	356	\$9,931,400	2.8	\$48,525
40-49	Transportation & Public Utilities	154	\$32,407,412	9.14	\$158,525
50-51	Wholesale Trade--durable and nondurable	479	\$15,298,566	4.31	\$74,794
52-59	Retail Trade (subtotal)	2,605	\$214,039,606	60.22	\$1,044,627
52	Bldg materials, hardware and garden supplies	155	\$30,448,614	8.58	\$148,762
53	General merchandise	25	\$9,537,410	2.69	\$46,616
54	Food stores	55	\$21,616,926	6.09	\$105,646
55	Auto dealers and service stations	382	\$61,864,476	17.43	\$302,346
56	Apparel and accessory dealers	59	\$2,350,896	0.66	\$11,435
57	Furniture, home furnishings and equipment	114	\$13,968,144	3.93	\$68,197
58	Eating and drinking places	195	\$34,547,734	9.71	\$168,429
59	Miscellaneous retail stores	1,620	\$39,705,406	11.14	\$193,192
60-67	Finance, insurance and real estate	29	\$844,098	0.24	\$4,109
70-89	Services (subtotal)	1,466	\$67,975,180	19.06	\$330,690
70	Hotels, motels, resorts and trailer parks	427	\$30,877,342	8.65	\$150,020
72	Personal services	122	\$2,616,210	0.73	\$12,644
73	Business services	315	\$8,558,684	2.40	\$41,716
75-76	Automotive and misc. repairs and services	239	\$12,890,504	3.62	\$62,770
78-79	Motion picture, amusements & recreation services	36	\$6,474,178	1.82	\$31,606
80-89	Other Services	327	\$6,558,262	1.84	\$31,931
All other and unclassified		280	\$13,694,370	3.85	\$66,761
Occasional Sales: cars, boats, etc.		0	\$0	0.00	\$6,700
TOTAL		5,369	\$354,190,632	100.00	\$1,734,733

NOTE: Each column's components do not sum to "total" because "retail trade" and "services" are reported as subtotals. The tables avoid double counting these data.

SOURCE: Wisconsin Department of Revenue website, 2001 data.

Table 17-2					
County Sales and Use Tax by Business Code for Vilas County for 2000					
Business Code & Description		Number of Filers	Taxable Receipts	Percent of Total	County Sales Tax
20-30	Manufacturing	323	\$10,101,198	2.91	\$49,364
40-49	Transportation & Public Utilities	149	\$29,600,230	8.52	\$144,708
50-51	Wholesale Trade--durable and nondurable	479	\$14,158,044	4.07	\$69,155
52-59	Retail Trade (subtotal)	2,628	\$206,387,406	59.30	\$1,007,213
52	Bldg materials, hardware and garden supplies	145	\$29,439,042	8.47	\$143,816
53	General merchandise	30	\$8,702,042	2.50	\$42,525
54	Food stores	51	\$17,696,390	5.09	\$86,505
55	Auto dealers and service stations	402	\$56,819,812	16.35	\$277,663
56	Apparel and accessory dealers	70	\$2,614,528	.75	\$12,731
57	Furniture, home furnishings and equipment	121	\$14,988,652	4.31	\$73,227
58	Eating and drinking places	207	\$35,373,586	10.15	\$172,450
59	Miscellaneous retail stores	1,602	\$40,753,354	11.67	\$198,294
60-67	Finance, insurance and real estate	27	\$930,412	.27	\$4,527
70-89	Services (subtotal)	1,464	\$71,373,910	20.44	\$347,207
70	Hotels, motels, resorts and trailer parks	426	\$34,587,274	9.90	\$168,088
72	Personal services	114	\$2,482,496	.71	\$11,985
73	Business services	320	\$7,696,530	2.21	\$37,498
75-76	Automotive and misc. repairs and services	253	\$12,648,054	3.62	\$61,560
78-79	Motion picture, amusements & recreation services	38	\$6,832,956	1.96	\$33,359
80-89	Other Services	313	\$7,126,600	2.04	\$34,714
All other and unclassified		249	\$14,506,514	4.17	\$70,761
Occasional Sales: cars, boats, etc.		0	\$0	.33	\$5,664
TOTAL		5,319	\$347,057,714	100.00	\$1,698,603

NOTE: Each column's components do not sum to "total" because "retail trade" and "services" are reported as subtotals. The tables avoid double counting these data.

SOURCE: Wisconsin Department of Revenue website, 2000 data.

Table 17-3					
County Sales and Use Tax by Business Code for Vilas County for 1999					
Business Code & Description		Number of Filers	Taxable Receipts	Percent of Total	County Sales Tax
20-30	Manufacturing	348	\$8,256,774	2.58	\$40,446
40-49	Transportation & Public Utilities	154	\$26,306,282	8.21	\$128,896
50-51	Wholesale Trade--durable and nondurable	479	\$12,733,268	3.97	\$62,306
52-59	Retail Trade (subtotal)	2,676	\$191,087,824	59.61	\$934,370
52	Bldg materials, hardware and garden supplies	141	\$28,058,468	8.75	\$137,424
53	General merchandise	30	\$9,107,654	2.84	\$44,615
54	Food stores	45	\$17,152,090	5.35	\$84,010
55	Auto dealers and service stations	404	\$47,975,466	14.97	\$234,997
56	Apparel and accessory dealers	57	\$2,237,160	0.70	\$10,911
57	Furniture, home furnishings and equipment	115	\$13,867,292	4.33	\$67,878
58	Eating and drinking places	188	\$34,113,036	10.64	\$166,703
59	Miscellaneous retail stores	1,696	\$38,576,658	12.03	\$187,829
60-67	Finance, insurance and real estate	28	\$845,042	0.26	\$4,125
70-89	Services (subtotal)	1,421	\$67,678,174	21.11	\$329,790
70	Hotels, motels, resorts and trailer parks	438	\$33,110,386	10.33	\$161,274
72	Personal services	123	\$2,248,520	0.70	\$10,647
73	Business services	290	\$6,506,932	2.03	\$31,753
75-76	Automotive and misc. repairs and services	247	\$11,526,204	3.60	\$56,239
78-79	Motion picture, amusements & recreation services	31	\$6,608,274	2.06	\$32,343
80-89	Other Services	292	\$7,677,858	2.39	\$37,532
All other and unclassified		241	\$13,676,356	4.27	\$66,877
Occasional Sales: cars, boats, etc.		0	\$0	0.00	\$4,496
TOTAL		5,347	\$320,583,720	100.00	\$1,571,309

NOTE: Each column's components do not sum to "total" because "retail trade" and "services" are reported as subtotals. The tables avoid double counting these data.

SOURCE: Wisconsin Department of Revenue website, 1999 data.

Table 17-4					
County Sales and Use Tax by Business Code for Vilas County for 1995					
Business Code & Description		Number of Filers	Taxable Receipts	Percent of Total	County Sales Tax
20-30	Manufacturing	290	\$4,523,770	1.91	\$21,865
40-49	Transportation & Public Utilities	97	\$21,355,474	9.01	\$103,084
50-51	Wholesale Trade--durable and nondurable	424	\$10,671,968	4.50	\$51,526
52-59	Retail Trade (subtotal)	2,446	\$148,994,984	62.89	\$719,332
52	Bldg materials, hardware and garden supplies	148	\$22,415,824	9.46	\$108,240
53	General merchandise	24	\$8,242,440	3.48	\$39,778
54	Food stores	41	\$14,901,832	6.29	\$71,918
55	Auto dealers and service stations	329	\$37,955,098	16.02	\$183,220
56	Apparel and accessory dealers	42	\$1,560,870	.66	\$7,538
57	Furniture, home furnishings and equipment	104	\$8,025,164	3.39	\$38,751
58	Eating and drinking places	188	\$26,743,898	11.29	\$129,118
59	Miscellaneous retail stores	1,570	\$29,149,858	12.30	\$140,766
60-67	Finance, insurance and real estate	20	\$916,456	.39	\$4,424
70-89	Services (subtotal)	1,124	\$42,085,954	17.77	\$203,240
70	Hotels, motels, resorts and trailer parks	432	\$23,302,786	9.84	\$112,523
72	Personal services	76	\$1,667,050	.70	\$8,053
73	Business services	238	\$4,204,060	1.77	\$20,310
75-76	Automotive and misc. repairs and services	191	\$6,320,318	2.67	\$30,527
78-79	Motion picture, amusements & recreation services	26	\$4,510,562	1.90	\$21,772
80-89	Other Services	161	\$2,081,178	.88	\$10,053
All other and unclassified		177	\$8,349,412	3.52	\$40,327
Occasional Sales: cars, boats, etc.		0	\$0	.50	\$5,692
TOTAL		4,578	\$236,898,018	100.00	\$1,149,495

NOTE: Each column's components do not sum to "total" because "retail trade" and "services" are reported as subtotals. The tables avoid double counting these data.

SOURCE: Wisconsin Department of Revenue, Division of Research and Analysis, State and Local Sales and Use Tax Report, 1995.