

WI CONTRACTOR PUBLICATIONS & GOVERNMENT REFERENCE GUIDE

Official Wisconsin links for contractor sales and use tax research

START HERE: Begin with the Wisconsin Department of Revenue contractor page and Publication 207. Then confirm the precise issue against current statutes and administrative rules. Publications and webpages are informational guidance unless expressly identified otherwise.

1	PRIMARY CONTRACTOR PUBLICATIONS AND AGENCY RESOURCES		
Resource	Authority type	Official link	Best use
Contractor Resources	Official agency webpage	https://www.revenue.wi.gov/Pages/Training/contractors.aspx	Central DOR landing page for contractor education and materials.
Publication 207	Official publication	https://www.revenue.wi.gov/DOR%20Publications/pb207.pdf	Primary DOR guide for contractor sales and use tax topics.
Wisconsin Department of Revenue	Official agency website	https://www.revenue.wi.gov	Agency search, tax updates, forms, publications, and contact resources.
Wisconsin Tax Bulletins	Official bulletin archive	https://www.revenue.wi.gov/Pages/ISE/wtb-home.aspx	Research legislative and administrative updates and historical explanations.

2	STATUTES AND ADMINISTRATIVE RULES		
Resource	Authority type	Official link	Best use
Wisconsin Statutes	Binding authority portal	https://docs.legis.wisconsin.gov/statutes	Search current Wisconsin statutes and archived versions.
Chapter 77	Binding statute	https://docs.legis.wisconsin.gov/statutes/statutes/77	Sales and use tax provisions, including imposition and exemptions.
Section 77.52	Binding statute	https://docs.legis.wisconsin.gov/statutes/statutes/77/ii/52	Sales tax imposition and related provisions.
Section 77.53	Binding statute	https://docs.legis.wisconsin.gov/statutes/statutes/77/ii/53	Use tax imposition and related provisions.
Section 77.54	Binding statute	https://docs.legis.wisconsin.gov/statutes/statutes/77/ii/54	Sales and use tax exemptions.
Tax Chapter 11	Binding administrative rules	https://docs.legis.wisconsin.gov/code/admin_code/tax/11	Wisconsin sales and use tax administrative rules.

AUTHORITY CHECK: Open the full source, verify the effective date and current status, and confirm that the cited section supports the exact proposition. If currency cannot be confirmed, label the item "Date Not Verified."

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Use this page to locate forms, special-topic materials, and research support

3	FORMS, CERTIFICATES, AND FILING RESOURCES		
Resource	Authority type	Official link	Best use
Wisconsin DOR Forms	Official forms portal	https://www.revenue.wi.gov/Pages/Forms/forms-home.aspx	Locate current sales and use tax forms and instructions.
Form S-211	Official exemption certificate	https://www.revenue.wi.gov/DORForms/s-211.pdf	Wisconsin Sales and Use Tax Exemption Certificate.
Exemption Information	Official agency webpage	https://www.revenue.wi.gov/Pages/Businesses/exempt.aspx	DOR exemption resources and certificate information.
Wisconsin Tax Rates	Official agency webpage	https://www.revenue.wi.gov/Pages/FAOS/pes-taxrates.aspx	Check current state and applicable local sales and use tax information.

4	SPECIAL-TOPIC AND SUPPLEMENTAL GOVERNMENT MATERIALS		
Resource	Authority type	Official link	Best use
Building Materials Exemption	Statutory starting point	https://docs.legis.wisconsin.gov/statutes/statutes/77/ii/54	Begin with sec. 77.54 and confirm project-specific requirements.
Qualified Data Center Resources	Official program portal	https://wedc.org/programs-and-resources/data-center-sales-and-use-tax-exemption/	Review WEDC program and certification information; confirm tax treatment with DOR authority.
Wisconsin Legislature	Official legislative portal	https://legis.wisconsin.gov	Research acts, bills, statutes, and legislative history.
Wisconsin Court System	Official judicial portal	https://www.wicourts.gov	Locate Wisconsin judicial opinions and court resources.
Streamlined Sales Tax - Wisconsin	Supplemental multistate resource	https://www.streamlinedsalestax.org/state-details/wisconsin	Access Wisconsin Streamlined Sales Tax materials and matrices.

5	FIVE-POINT SOURCE VERIFICATION CHECKLIST			
1. IDENTIFY Name the exact issue, property, transaction, purchaser, project, and exemption.	2. OPEN Review the complete authority, not only a search snippet or secondary summary.	3. VERIFY Check effective dates, amendments, repeals, replacements, and form revisions.	4. MATCH Confirm the source expressly supports the proposition being stated.	5. RETAIN Save the authority, link, date accessed, relevant section, and project support.

CRITICAL DISTINCTION: An exempt customer does not automatically make a contractor purchase exempt. Analyze the customer transaction and contractor purchase separately, using the authority applicable to the property, use, ownership, and project facts.

INTERNAL REFERENCE ONLY: Educational issue-spotting and general tax information, not legal advice or a legal opinion. Verify current Wisconsin statutes, administrative rules, forms, rates, court authority, and Wisconsin Department of Revenue guidance before relying on a conclusion.