

## Sales/Use/Indirect:

### Wisconsin DOR Updates Guidance on Sales and Purchases of Digital Goods and Information Services

*Publication No. 240*, Wis. Dept. of Rev. (updated 11/21). The Wisconsin Department of Revenue recently updated its guidance on the application of Wisconsin sales and use tax to sales and purchases of digital goods, including important changes involving the taxability of information services. Some of the revisions provide that charges for access to an online database or website of information that allows the user to perform searches of the database and view and/or download the information is considered a taxable sale of a news or information product. Another update clarifies that a sale may not be taxable even though a digital good is transferred to the customer, such as a webinar transferred incidental to the sale of a nontaxable educational service.

**URL:** <https://www.revenue.wi.gov/DOR%20Publications/pb240.pdf>

See forthcoming Multistate Tax Alert for more details on the updated guidance, including some related taxpayer considerations, and please contact us with any questions in the meantime.

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