

## Indirect/Sales/Use:

### Wisconsin DOR Proposes Rule Changes to Reflect Marketplace Facilitator Provisions

*Proposed Amended Rules Sections Tax 11.55 and 11.88 (6)*, Wis. Dept. of Rev. (3/14/22). The Wisconsin Department of Revenue (Department) is proposing rule revisions that would provide guidance for sales agents, brokers, consignors and others facilitating sales of products subject to Wisconsin sales or use tax on behalf of sellers consistent with provisions in 2019 Wisconsin Act 10 [see A.B. 251/Act 10 (2019), and previously issued Multistate Tax Alert for more details on this new marketplace provider law], which requires some defined “marketplace providers” to collect and remit Wisconsin sales or use tax on the entire amount charged to a purchaser for all sales of taxable products and services in Wisconsin that the marketplace provider facilitates on behalf of a defined “marketplace seller” beginning October 1, 2019. Under the rule proposal, Wis. Admin. Code sections Tax 11.55 and 11.88 (6) would be “repealed and recreated” to explain sales and use tax collection and remittance requirements for marketplace providers and sales agents, brokers and consignors that also facilitate sales on behalf of sellers. Comments on the proposal must be submitted by April 1, 2022, and a related public hearing is scheduled for this same day. Please contact us with any questions.

**URL:** [https://docs.legis.wisconsin.gov/code/register/2022/795A2/register/rule\\_notices/cr\\_22\\_017\\_hearing\\_information](https://docs.legis.wisconsin.gov/code/register/2022/795A2/register/rule_notices/cr_22_017_hearing_information)

**URL:** <https://docs.legis.wisconsin.gov/2019/proposals/reg/asm/bill/ab251>

**URL:** <https://www2.deloitte.com/us/en/pages/tax/articles/new-wisconsin-law-requires-marketplace-providers-meeting-economic-nexus-thresholds-to-collect-tax-beginning.html?id=us:2em:3na:stm:awa:tax:031822&sfid=7015Y000003WdQRQA0>

— Linda Joers (Milwaukee)  
Managing Director  
Deloitte Tax LLP  
[ljoers@deloitte.com](mailto:ljoers@deloitte.com)

Jeremy Blodgett (Milwaukee)  
Senior Manager  
Deloitte Tax LLP  
[jblodgett@deloitte.com](mailto:jblodgett@deloitte.com)

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

#### About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.