

Business Services

Sales Tax Exemption

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PURPOSE

The purpose of this policy is to provide guidance to individuals purchasing goods or services while conducting official university business and for complying with the University of Wisconsin (UW) System Financial Administration Policy [336: Sales and Use Tax Policy](#).

POLICY

Purchases within Wisconsin

Purchases made by Wisconsin governmental units, including the University of Wisconsin System campuses, are generally exempt from the payment of state, county, and local tax under s. 77.54(9a)(a), Wis. Stats., and Section 11.05(4)(b) of the Wisconsin Administrative Code.

The Wisconsin Department of Revenue has issued the University of Wisconsin System a [Certificate of Exempt Status \(CES\)](#). Our CES number is ES 40706. At time of purchase, this certificate should be presented to the vendor. It is the employee's responsibility to make every effort to receive the tax exemption, thus individuals may not be reimbursed for sales tax. Vendors are not required to refund tax if the tax exemption information was not provided at the time of purchase.

Any personal use of the University's tax exempt status is prohibited.

Purchases of Lodging within Wisconsin

The purchase of lodging in Wisconsin is tax exempt when any of the following criteria are met:

For Employees:

- The University pays for the lodging with a University procurement card or purchase order, and provides the tax exempt certificate at the time of the reservation.
- Reservations are made in the name of the University and the employee. All subsequent invoices or receipts must be in the name of the University and the employee.
- The employee personally pays for the lodging on University business and presents the UW System Tax Exemption wallet card to the vendor to verify business travel and tax exempt status.

For Non-Employees:

- The University pays for the lodging with a University procurement card or a purchase order, and provides the tax exempt certificate at the time of reservation.

- Non-employees who personally pay for business lodging and subsequently request reimbursement are not eligible for tax exemption.

Purchases in states other than Wisconsin

Several states allow the University of Wisconsin System exemption of sales and use tax when making purchases in their state. Each state has specific terms & conditions, including restrictions, and processes to receive tax exemptions.

A list of participating states is provided on the [UW TravelWise](#) portal under the Before You Go section.

PROCEDURES

REFERENCES & RESOURCES

University of Wisconsin System Financial Administration Policy 336: Sales and Use Tax: <https://www.wisconsin.edu/uw-policies/uw-system-administrative-policies/sales-use-tax/>

Wisconsin Department of Revenue Publication 204, Sales and Use Tax Information for Colleges, Universities, and Vocational Schools: <http://www.revenue.wi.gov/pubs/pb204.pdf>

UWTravelWise Portal: <https://uw.foxworldtravel.com/>

APPLICABLE FORMS

Wisconsin Sales and Use Tax Certificate of Exemption: https://uw.foxworldtravel.com/wp-content/uploads/2016/04/UW_TaxExemptCertificate_Wi_April2016.pdf

UW System Tax Exemption Card