

During the sales tax holiday, the following items are *exempt*:

- School supplies, if the sales price of any single item is \$75 or less
- Clothing, if the sales price of any single item is \$75 or less
- A computer purchased for the purchaser's personal use, if the sales price of the computer is \$750 or less
- School computer supplies purchased for the purchaser's personal use, if the sales price of any single item is \$250 or less

[Wisconsin's Sales Tax Holiday information](#) is available on the department's website. Resources available include answers to [common questions](#) and printable lists for exempt and taxable items during the sales tax holiday.

3. Exemption for State Veterans Organizations

([2017 Wis. Act 190](#), amend secs. 77.51(11d) and 77.54(9m), and create sec. 77.54(9g), effective July 1, 2018)

An exemption from sales and use tax is created for property and services sold to a state veterans organization, as defined in [sec. 45.41\(1\)\(b\)](#), Wis. Stats. The exemption does not include property and services used primarily in preparing, storing, serving, selling, or delivering food and beverages, that are sold by the veterans organization. Additionally, products and services for cleaning machinery and equipment used for the food and beverages sales are not exempt.

To claim the exemption, the state veterans organization should provide its vendors with a fully completed [Form S-211](#), *Wisconsin Sales and Use Tax Exemption Certificate*, with the following:

- Page 1 - Complete everything above the shaded area that states "Reason for Exemption."
- Page 2 - Under "Other," check the box for "Other purchases exempted by law" and enter "Exempt under sec. 77.54(9g), Wis. Stats." in the space provided. The boxes at the bottom for signature, name, title, and date must also be completed.

Note: The state veterans organization should **not** apply for a Certificate of Exempt Status (CES) number.

See the article, *Expand List of Qualifying Exempt Entities for Building Materials Exemption*, below for information on the changes made to sec. 77.54(9m), Wis. Stats.

4. Exemption for Certain Title Holding Entities

([2017 Wis. Act 231](#), amend sec. 77.54(9m) and create sec. 77.54(9a)(fc), effective retroactively to September 1, 2017)

An exemption from sales and use tax was created for sales to title holding entities organized under sec. 501(c)(2), IRC, and exempt from federal income tax under sec. 501(a), IRC.

To claim the exemption, the entity must apply for a Certificate of Exempt Status (CES) number. See the instructions on page 2 of [Form S-103](#), *Application for Wisconsin Sales and Use Tax Certificate of Exempt Status (CES)*, for how to apply for a CES number.