

# WISCONSIN SALES AND USE TAX MATRIX FOR ELECTRICAL CONTRACTORS CLASSIFYING PROPERTY AS REAL OR PERSONAL

June 2020

Item	Residential Install	Residential Repair	Commercial Real Estate Function Install	Commercial Real Estate Function Repair	Commercial Process Function Install	Commercial Process Function Repair
<b>HVAC and Plumbing</b>						
Air Conditioners – central	Real Property	TPP	Real Property	TPP	TPP	TPP
Air Conditioners – window	TPP	TPP	TPP	TPP	TPP	TPP
Bathroom Fixtures (sink, faucet, toilet, cabinet, mirror, exhaust fan)	Real Property	TPP	Real Property	TPP	N/A	N/A
Dust Collectors – Electric	Real Property	TPP	Real Property	TPP	TPP	TPP
Heating, Ventilation and Cooling System Units	Real Property	TPP	Real Property	TPP	TPP	TPP
Sump Pumps, Water Heaters and Water Softeners	Real Property	TPP	Real Property	TPP	TPP	TPP
Thermostats (wall mounted)	Real Property	Real Property	Real Property	Real Property	TPP	TPP
<b>Lighting, Security, and Signs</b>						
Advertising Signs – except concrete foundations	N/A	N/A	N/A	N/A	TPP	TPP
Airport Runway Lighting	N/A	N/A	N/A	N/A	TPP	TPP
Area and Outdoor Lighting - e.g., parking, walkway, canopies	Real Property	Real Property	Real Property	TPP	N/A	N/A
Ballast & Lamps–replace defective ballast, burned-out lamp	N/A	Real Property	N/A	TPP	TPP	TPP
Burglar Alarm Fixtures (Prevent Access to Room or Building)	Real Property	TPP	Real Property	TPP	N/A	N/A
Burglar Alarm Fixtures (Prevent Theft of Inventory or Property)	N/A	N/A	N/A	N/A	TPP	TPP
Chandeliers (providing general lighting)	Real Property	Real Property	Real Property	TPP	N/A	N/A
Clocks – Electric	TPP	TPP	TPP	TPP	TPP	TPP
Door Access / Card Readers (Note: cards are taxable)	Real Property	Real Property	Real Property	Real Property	N/A	N/A
Fans (e.g., ceiling)	Real Property	Real Property	Real Property	TPP	TPP	TPP
Fire Alarm Fixtures	Real Property	TPP	Real Property	TPP	TPP	TPP
Fire Suppression System (Protect Building or Structure)	Real Property	Real Property	Real Property	Real Property	N/A	N/A
Fire Suppression System (Protect Process Machine or Equipment)	N/A	N/A	N/A	N/A	TPP	TPP
Flag Pole Lighting (located on the pole)	Real Property	Real Property	N/A	N/A	TPP	TPP
General Lighting/Light Fixtures	Real Property	Real Property	Real Property	TPP	N/A	N/A
Parking Lot Lights	Real Property	Real Property	Real Property	TPP	N/A	N/A
Portable Lamps	TPP	TPP	TPP	TPP	TPP	TPP
Security Cameras (Prevent Access to Room or Building)	Real Property	Real Property	Real Property	Real Property	N/A	N/A
Security Cameras (Prevent Theft of Inventory or Property)	N/A	N/A	N/A	N/A	TPP	TPP
Signs – Electric	Real Property	TPP	Real Property	TPP	TPP	TPP
Sprinkler Systems (Fire Safety)	Real Property	Real Property	Real Property	Real Property	TPP	TPP
Stop and Go Lights / Railroad Signs and Signals	TPP	TPP	TPP	TPP	TPP	TPP
Street Lights	Real Property	Real Property	Real Property	Real Property	N/A	N/A
Temporary Lighting	TPP	TPP	TPP	TPP	TPP	TPP
<b>Electrical Service</b>						
Backup Generators and/or Stand-by Generators	Real Property	Real Property	Real Property	Real Property	TPP	TPP
Uninterruptible Power Supply (UPS) Systems-Standalone (e.g., data back-up)	TPP	TPP	TPP	TPP	TPP	TPP
Relocation of electrical service or equip (no modifications)	Nontaxable	Nontaxable	Nontaxable	Nontaxable	Nontaxable	Nontaxable
Temporary Electrical Service	TPP	TPP	TPP	TPP	TPP	TPP
<b>Installed Equipment, Electronics and Appliances</b>						
Antennas (roof mounted – not satellite dish)	Real Property	TPP	N/A	N/A	TPP	TPP
Antennas (portable)	TPP	TPP	N/A	N/A	TPP	TPP
Built-in Household Items (e.g., dishwasher, disposal, oven, etc.)	Real Property	TPP	Real Property	TPP	TPP	TPP
Cold Storage Units, Coolers (walk-in, no walls are walls of bldg)	Real Property	TPP	N/A	N/A	TPP	TPP
Cold Storage Units, Coolers (walk-in, if one or more walls of bldg)	Real Property	TPP	Real Property	TPP	Real Property	TPP
Elevators (Building)	Real Property	Real Property	Real Property	Real Property	N/A	N/A
Free-Standing Appliances (e.g., washer, dryer, freezer, range, etc.)	TPP	TPP	N/A	N/A	TPP	TPP
Intercoms and Sound Paging Systems	Real Property	TPP	N/A	N/A	TPP	TPP
Music and Sound Systems and PA Systems (built-in)	Real Property	TPP	N/A	N/A	TPP	TPP
Office and Business Machines	N/A	N/A	N/A	N/A	TPP	TPP
Radio and Television Sets	TPP	TPP	N/A	N/A	TPP	TPP
Storm Warning Sirens	N/A	N/A	N/A	N/A	TPP	TPP

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<b>General and Miscellaneous</b>						
Machinery & Equipment, etc., used to carry on trade or business	N/A	N/A	N/A	N/A	TPP	TPP
Manufacturing machinery & equipment used in a production process, including wiring within or interconnecting M&E	N/A	N/A	N/A	N/A	TPP	TPP
<b>Installed Fixtures, Cabinets and Doors</b>						
Cabinets and Counters (in bathrooms)	Real Property	TPP	Real Property	TPP	N/A	N/A
Cabinets and Counters – in offices, business facilities, schools, hospitals used to carry on a trade or business (except in bathrooms)	N/A	N/A	N/A	N/A	TPP	TPP
Cabinets and Counters attached to the structure and serving a real estate or building function (e.g., kitchen, break room)	Real Property	Real Property	Real Property	Real Property	N/A	N/A
Doors and Door Controls	Real Property	Real Property	Real Property	Real Property	N/A	N/A
Garage Door and Overhead Door Openers	Real Property	Real Property	Real Property	Real Property	N/A	N/A
Store Fixtures & Equipment (retail, grocery) wire & connect	N/A	N/A	N/A	N/A	TPP	TPP
<b>Specialized Industries</b>						
Bank Equipment (drive-up equip, night deposit equip, vault door)	N/A	N/A	N/A	N/A	TPP	TPP
Cellular and Broadcasting Towers (on leased land)	N/A	N/A	TPP	TPP	TPP	TPP
Cellular and Broadcasting Towers (on owner's property)	N/A	N/A	Real Property	Real Property	Real Property	Real Property
Nurse Call System	Real Property	TPP	N/A	N/A	TPP	TPP
Pneumatic Conveying Systems	N/A	N/A	N/A	N/A	TPP	TPP
Radio, Television, and Cable Television Station Equipment	N/A	N/A	N/A	N/A	TPP	TPP
Restaurant and Tavern Type Equipment	N/A	N/A	N/A	N/A	TPP	TPP
Service Station - Gas Dispensing Equipment, Hoists	Real Property	Real Property	N/A	N/A	TPP	TPP
Theater Stage Lights and Projection Equipment	N/A	N/A	N/A	N/A	TPP	TPP
Utility Transmission/Distribution Lines (if above ground on right of way; underground utility lines are real property)	TPP	TPP	TPP	TPP	TPP	TPP
<b>Wiring and Cabling</b>						
Cable TV Cabling/Wiring (above ground)	Real Property	Real Property	N/A	N/A	TPP	TPP
Communication/Data Cabling (underground)	Real Property	Real Property	Real Property	Real Property	Real Property	Real Property
Communication/Data Cabling (up to outlet point)	Real Property	Real Property	N/A	N/A	TPP	TPP
Communication/Data Cabling (outlet point to equipment)	TPP	TPP	N/A	N/A	TPP	TPP
Electrical Supplies – Sale of Materials Only	TPP	TPP	TPP	TPP	TPP	TPP
Equipment Wiring (from outlet to equipment, between equipment, or within equipment)	TPP	TPP	TPP	TPP	TPP	TPP
Equipment Wiring (if no outlet point exists, hard-wired up to equip)	Real Property	Real Property	N/A	N/A	Real Property	Real Property
General Building Wiring (up to and including outlets)	Real Property	Real Property	Real Property	Real Property	N/A	N/A
Outlets and Receptacles (not attached to tangible personal property)	Real Property	Real Property	Real Property	Real Property	N/A	N/A
Telephone Wiring (Underground)	Real Property	Real Property	Real Property	Real Property	N/A	N/A
Telephone/Teledata Wiring and Phone Jacks	Real Property	Real Property	N/A	N/A	TPP	TPP
Transformers (on leased property)	TPP	TPP	TPP	TPP	TPP	TPP
Transformers (on owner's property)	Real Property	Real Property	Real Property	Real Property	TPP	TPP

**Residential:** Includes all structures or parts of structures that provide permanent living space for people (e.g., homes, apartment buildings, convalescent homes).

**Commercial:** All structures/property not classified as residential.

**Real Estate Function:** The item serves a real estate or building function.

**Process Function:** The item serves a process (e.g., retail, manufacturing, farming, fabricating, etc.) function.

**Install:** Includes first-time installation or replacing an existing item.

**Repair:** Means repairing an existing item, including the repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, and maintenance of an item.

**Real Property:** The contractor is deemed the consumer of materials used in performing real property construction contracts and thus generally pays sales or use tax on the cost of the materials used, unless an exemption applies.

**TPP = Personal Property:** The contractor is the retailer of the materials and services provided with respect to items classified as personal property.

The contractor generally is to charge sales tax on the entire billing to the customer, including labor and materials, unless an exemption applies.

**Caution:** The facts and circumstances in any particular situation will determine the actual tax treatment for that situation and may differ from the treatment presented here. Exemptions may apply (e.g., resale, manufacturing, farming, exempt entity, other) to any particular situation and affect the actual tax treatment. See the attached for more information.