

**KALAHARI RESORTS – WISCONSIN  
SALES TAX LIABILITY FOR SALES TO GOVERNMENTAL  
EMPLOYEES, RELIGIOUS AND TAX-EXEMPT ORGANIZATIONS**

Legend: WDOR = Wisconsin Department of Revenue  
CES = Wisconsin Certificate of Exempt Status issued by WDNR

	Address of Organization	
Type of Guest	In Wisconsin	Outside of Wisconsin
Religious Church, Religious School or Religious Organization	<p>If guest is a religious organization, church or school, or is affiliated with one of the foregoing, then <u>regardless</u> of whether the address of the church, school or organization is within or outside Wisconsin (i.e., WI, IL, MN, IA, MO, etc.), the guest can be exempt from Wisconsin sales tax if the Documentation Rules set forth below are met -- if the organization pays (see "A" below), or if the individual pays (see "B" below). The church, school or organization should complete Form S-211 (website link in "A" and "B" below) under the caption "Other" on page 2 in the third paragraph (where Form S-211 requests the CES number).</p> <p><u>Catholic Churches, Schools or Organizations:</u> Some Catholic churches, schools or organizations may not have the CES number requested in the Documentation Rules. If not, ask for a copy of the page of the "Red Book" listing the Catholic church, school or organization as being part of the Catholic church.</p>	
Private School/Private University	<p>If a <u>private</u> school or <u>private</u> university is the organization with whom the guest is affiliated, then <u>regardless</u> of whether the address of the organization is within or outside of Wisconsin, the guest can be exempt from sales tax if the Documentation Rules set forth below are met -- if the private school/private university pays (see "A" below), or if the individual pays (see "B" below).</p>	
Public School/Public University	<p>Public schools and public universities in Wisconsin are <b>EXEMPT</b> from Wisconsin sales tax on their lodging, meals and expenditures at the Kalahari if the Documentation Rules set forth below are met for where the public school/public university pays (see "A" below), or where an individual pays (see "B" below). The Wisconsin school/public university should complete Form S-211 (website link in "A" and "B" below) at the top of page 2 under the caption "Federal and Wisconsin Governmental Units" in the fifth paragraph for Wisconsin public schools, etc.</p>	<p><b>NO SALES TAX EXEMPTION --</b> Non-Wisconsin <u>public</u> schools and non-Wisconsin <u>public</u> universities <b>ARE</b> subject to sales tax. This is regardless of whether the school/university pays or the individual pays. A concerned guest can be referred to WI Dept. of Rev. Publ. No. 219, which states at page 4, left column:</p> <p><b>"Governmental Agencies of Other States</b> – Furnishing lodging to governmental agencies (including counties, cities, villages, towns and <i>school districts</i>) of <b>states other than Wisconsin</b> is subject to Wisconsin sales tax."</p> <p>The link is: <a href="http://www.revenue.wi.gov/pubs/pb219.pdf">http://www.revenue.wi.gov/pubs/pb219.pdf</a></p> <p>For example, <u>public</u> schools from Illinois, Minnesota, Iowa, Kansas, and Missouri are <b>SUBJECT TO WISCONSIN SALES TAX ON THEIR LODGING, MEALS AND EXPENDITURES AT THE KALAHARI.</b></p>
Tax-Exempt Organizations, YMCA, YWCA, Boy & Girl Scouts	<p>If a tax-exempt organization (e.g., Cystic Fibrosis Foundation, American Cancer Society, etc.), a YMCA/YWCA (i.e., the "CA" stands for "Christian Association") or boy scout or girl scout troop is the organization with whom the guest is affiliated, then <u>regardless</u> of whether the address of the organization is within or outside of</p>	

	Address of Organization	
Type of Guest	In Wisconsin	Outside of Wisconsin
	Wisconsin, the guest can be exempt from Wisconsin sales tax if the Documentation Rules set forth below are met – if the tax-exempt organization/YMCA/YWCA/scout troop pays (see “A” below), or if the individual pays (see “B” below).	
Governmental Agency Employee/City or Municipal Employee	Wisconsin governmental agency employees and Wisconsin city or municipal employees can be exempt from tax if the General Documentation Rules set forth below are met for where the government agency pays (see “A” below), or the individual pays (see “B” below). The governmental agency should complete Form S-211 (website link in “A” and “B” below) at the top of page 2 under the caption “Federal and Wisconsin Governmental Units” that best describes their unit of government.	<p><b>NO SALES TAX EXEMPTION – State Governmental Agencies and Their Employees of States Other than Wisconsin</b> are subject to tax. This is regardless of whether the governmental agency outside of Wisconsin or the individual pays. A concerned guest can be referred WI Dept. of Rev. Publ. No. 219, which states at page 4, left column:</p> <p><b>“Governmental Agencies of Other States – Furnishing lodging to governmental agencies (including counties, cities, villages, towns and school districts) of states other than Wisconsin is subject to Wisconsin sales tax.”</b></p> <p>The link is:  <a href="http://www.revenue.wi.gov/pubs/pb219.pdf">http://www.revenue.wi.gov/pubs/pb219.pdf</a></p>
Federal Governmental Agency or Federal Government, including Army, Navy, Air Force and Marines	Sales of lodging, meals and other expenditures at the Kalahari to federal governmental employees, federal governmental agencies or the Army, Navy, Air Force and Marines can be exempt from tax if the Documentation Rules set forth below are met for where the governmental agency pays (see “A” below), or where the individual pays (see “B” below). The governmental agency should complete Form S-211 (website link in “A” and “B” below) at the top of page 2 under the caption “Federal and Wisconsin Governmental Units” that best describes their unit of government.	
Foreign Diplomats	<p>Lodging, meals and other expenditures at the Kalahari to a foreign diplomat who has a federal department of state exemption card may not be subject to Wisconsin sales tax if appropriate documentation is received. To document the exemption from Wisconsin sales tax, the tax exemption number from the exemption card must be recorded on the Kalahari’s invoice.</p> <p><u>Caution:</u> Not all foreign officials are entitled to the tax exemption because the privilege is based on reciprocity. The Federal Office of Foreign Missions includes on its website a list that verifies the tax exempt status of foreign officials. The website may be accessed at:</p> <p><a href="http://www.state.gov/ofm/resource/ihv/20290.htm">http://www.state.gov/ofm/resource/ihv/20290.htm</a></p> <p>The link to the “Tax Exemption Card Database” is at the end of the webpage (a 5.0M file).</p>	

**Documentation Rules for Exempt Sales**

- A. If Organization Pays: If the religious church, religious/public school, YMCA/YWCA, boy/girl scouts (e.g., a council-wide event), tax-exempt organization or governmental agency pays the invoice, then (1) the religious church, religious/public school, YMCA/YWCA, boy/girl scouts, tax-exempt organization or governmental agency should supply a signed WDOR Form S-211 (see **Exhibit 1**; the link to which is: <http://www.revenue.wi.gov/forms/sales/s-211.pdf>) with a valid CES number, (2) the invoice should be in the name of the religious church, religious/public school, YMCA/YWCA, boy/girl scouts, tax-

exempt organization or governmental agency, and (3) the payment should be from the religious church, religious/public school, YMCA/YWCA, boy/girl scouts, (e.g., a council-wide event), tax-exempt organization or governmental agency.

- B. **If Individual Pays:** If an individual guest pays, then to be exempt from Wisconsin sales tax, there needs to be (1) a letter (form attached as **Exhibit 2**) from the religious church, religious/public school, YMCA/YWCA, boy/girl scouts troop leader, tax-exempt organization or governmental agency saying (a) the individual is on business or activities of the religious church, religious/public school, YMCA/YWCA, boy/girl scouts, tax-exempt organization or governmental agency, and (b) the religious church, religious/public school, YMCA/YWCA, boy/girl scouts troop, tax-exempt organization or governmental agency is reimbursing the individual, and (2) a duly-completed and signed Form S-211 (see **Exhibit 1**; the link to which is: <http://www.revenue.wi.gov/forms/sales/s-211.pdf>) showing the CES number for the religious church, religious/public school, YMCA/YWCA, boy/girl scouts troop/council, tax-exempt organization or governmental agency (for example, if from Wisconsin) or if not from Wisconsin, if the entity does not have a CES, then a statement that the entity does not have a CES issued by the WDOR. If multiple individual guests are paying, then the letter in the form attached as **Exhibit 2** should list the name of each of the individuals on business or activities of the religious church, religious/public school, YMCA/YWCA, boy/girl scouts, tax-exempt organization or governmental agency.

**PLEASE NOTE:** A State of Wisconsin employee can present the following two forms of state issued identification (and does not need to complete Form S-211) IF the state employee presents (1) a state-issued photo ID, and (2) the state's purchasing or travel card with the CES number for the state agency embossed on the front of the purchasing or travel card. If a CES number is not on the purchasing or travel card, then the employee needs to complete Form S-211.

**PLEASE NOTE:** The WDOR Form S-211 can be completed on a "single purchase" (i.e., one time only) or "continuous" (i.e., for the current purchase and future purchases) basis by checking the box at the top of page 1 of the form under the caption "WISCONSIN SALES AND USE TAX EXEMPTION CERTIFICATE". If "single purchase" or "continuous" is not checked, the form should be treated as being for a single purchase and a new Form S-211 be requested for each stay at the Kalahari until a "continuous" form is completed by the governmental agency, tax-exempt organization, etc.

EXHIBIT 2

[DATE]

Kalahari Resort  
1305 Kalahari Drive  
Wisconsin Dells, WI 53965

To Whom It May Concern:

This letter is to verify that **[NAME OF GUEST OR NAMES OF GUESTS]** (Confirmation # **[FILL IN KALAHARI CONFIRMATION #]**) attended the **[NAME OF EVENT AND DATES]** on behalf of **[NAME OF FEDERAL OR WISCONSIN GOVERNMENTAL AGENCY, INCLUDING COUNTIES, CITIES, VILLAGES, TOWNS AND WISCONSIN PUBLIC SCHOOL DISTRICTS, PRIVATE SCHOOLS OR RELIGIOUS ORGANIZATIONS OR TAX-EXEMPT ORGANIZATION OR YMCA/YWCA OR BOY/GIRL SCOUTS OR SCHOOLS]** on **[DATES OF LODGING]**. The expenses were reimbursed by **[NAME OF FEDERAL OR WISCONSIN GOVERNMENTAL AGENCY, INCLUDING COUNTIES, CITIES, VILLAGES, TOWNS AND WISCONSIN PUBLIC SCHOOL DISTRICTS, PRIVATE SCHOOLS OR RELIGIOUS ORGANIZATIONS OR TAX-EXEMPT ORGANIZATION OR YMCA/YWCA OR BOY/GIRL SCOUTS OR SCHOOLS]**.

The **[NAME OF FEDERAL OR WISCONSIN GOVERNMENTAL AGENCY, INCLUDING COUNTIES, CITIES, VILLAGES, TOWNS AND WISCONSIN PUBLIC SCHOOL DISTRICTS, PRIVATE SCHOOLS OR RELIGIOUS ORGANIZATIONS OR TAX-EXEMPT ORGANIZATION OR YMCA/YWCA OR BOY/GIRL SCOUTS OR SCHOOLS]** is tax exempt and our CES # is **[FILL IN CES #]**. Enclosed is a copy of Wisconsin Form S-211 reflecting that the expense is exempt from Wisconsin sales and use tax.

Thank you.

Travel Authorization Verified By:

Name: \_\_\_\_\_  
Title: \_\_\_\_\_