

State of Wisconsin Department of Revenue



Alcohol Beverage And Tobacco Laws for Retailers

Tavern League of Wisconsin
2817 Fish Hatchery Rd
Fitchburg, WI 53713

Phone: (608) 270-8591
Phone: (800) 445-9221
FAX: (608) 270-8595

Wisconsin Alcohol Beverage and Tobacco Laws for Retailers

IMPORTANT CHANGES

Effective April 10, 2015 "Class A" licensees are authorized to provide free of charge to customers and visitors of legal drinking age, taste samples of intoxicating liquor other than wine not exceeding 0.5 fluid ounces each, for consumption on the licensed premises. The licensee may provide one taste sample per person per day between the hours of 11 a.m. and 7 p.m.

Effective April 27, 2016 the option for municipal electors to determine by referendum whether a municipality shall issue a particular type of license is eliminated, the governing body of the municipality still determines which license the municipality will issue. Alcohol beverage records required to be kept by manufacturers, distributors and retailers may now be kept on the licensed premises in electronic form only, paper records are no longer required.

I. INTRODUCTION

This publication provides information about state alcohol beverage and tobacco laws that affect you as a retailer.

Most of the laws outlined in this publication are found in Chapter 125 and sections 134.65 and 134.66 of the Wisconsin Statutes.

Municipalities also may enact additional regulations affecting your business. You should contact your local municipal clerk if you have questions about local ordinances.

If you are unable to find an answer to your question about state alcohol beverage and tobacco laws, email, write, or call the Wisconsin Department of Revenue, Alcohol & Tobacco Enforcement Unit.

Visit our website: revenue.wi.gov

Email: DORAlcoholTobaccoEnforcement@wisconsin.gov

Write: Wisconsin Department of Revenue
Alcohol & Tobacco Enforcement Unit
P.O. Box 8933
Madison, WI 53708-8933

Telephone: (608) 266-2772

CAUTION

- The information in this publication reflects the position of the Wisconsin Department of Revenue of laws enacted by the Wisconsin legislature as of December 1, 2016. Laws enacted after this date, administrative rules, and court decisions may change the interpretations in this publication.
- The examples and type of sales and purchases provided in this publication are not all-inclusive. They merely set forth common examples.

II. DEFINITIONS

Adult – A person who is 18 years of age or older.

Minor – A person who is under 18 years of age.

Legal Drinking Age – 21 years of age.

Underage Person – A person who is not of legal drinking age.

Beer – A fermented malt beverage containing 0.5% or more of alcohol by volume.

Cider - an alcohol beverage that is obtained by the fermentation of the juice of apples or pears and that contains not less than 0.5 percent alcohol by volume and not more than 7.0 percent alcohol by volume. "Cider" includes flavored, sparkling, and carbonated cider. (Effective January 1, 2016)

Intoxicating Liquor (Or Liquor) – All alcohol beverages (other than beer) containing 0.5% or more alcohol by volume, and all wines.

Alcohol Beverages – A statutory term which includes beer, wine, and liquor.

e) Local municipalities may NOT further restrict the closing hours.

4. No off-premises sales between 12:00 midnight - 6:00 a.m. Local ordinances may further restrict these sales hours.

"Class B" Liquor License – Authorizes the retail sale of liquor by the drink for consumption on the licensed premises and (if allowed by local ordinance) in the original sealed container for off-premises consumption.

A single, open bottle of wine may be taken off premise if ordered with a meal and re-corked prior to being taken off premise.

1. No sales to other licensees for resale;
2. Off-premises sales of liquor, when permitted by local ordinance, limited to 4 liters or less;
3. Wine may be sold in the original package, in any quantity, for on and off-premises consumption.
4. Closing hours the same as Class "B" License, above.
5. A winery that has a "Class B" (wine only) license issued under s. 125.51(3)(am) must close between 9:00 p.m. and 8:00 a.m.

"Class C" Wine License – Authorizes the retail sale of wine by the glass or in an opened original container for consumption on premises only.

A single, open bottle of wine may be taken off premise if ordered with a meal and re-corked prior to being taken off premise.

1. No sales to other licensees for resale.
2. Closing hours the same as Class "B" License, above.

Notice - With limited exceptions, all retailers of alcohol beverages may only sell to consumers who are physically at the licensed premises.

For example:

- (1) A customer phones in an order to a local pizza parlor (that holds a Class B beer license) to have a

pizza and a six pack of beer delivered to his home – this sale is prohibited, as the sale was not made face-to-face to the consumer at the licensed premises

- (2) A group of college students call their local liquor store and ask that 6 half barrels of beer be delivered to their house for a party – this sale is prohibited, as the sale was not made face-to-face to the consumers at the licensed premises.

III. ALCOHOL BEVERAGE LAW

A. Closing Hours

1. Customers must leave the premises by the closing hour; internal business operations (counting cash, cleaning, repairs, etc.) may be done after hours but licensees must be able to prove that anyone on the premises after hours is there for these purposes.
2. Hotels and restaurants whose "principal business" is furnishing lodging and food to customers, drug stores, grocery stores, bowling centers, movie theaters, painting studios, indoor horseshoe pitching facilities, indoor golf simulator facilities, indoor golf and baseball facilities (Class "B" premises), golf courses, and curling clubs may remain open after hours to conduct their regular business. They may not permit consumption of or sell alcohol beverages after hours.

"Principal business" means the primary activity as determined by analyzing the amount of capital, labor, time, attention, and floor space devoted to each business activity and by analyzing the sources of net income and gross income. The name, appearance, and advertising of the entity may also be taken into consideration if they are given less weight.

B. Daylight Saving Time

Section 175.095(2), Wis. Stats., states that daylight saving time begins at 2:00 a.m. the second Sunday in March and ends at 2:00 a.m. the first Sunday in November.

Write: Wisconsin Department of Revenue
Mail Stop 5-77
PO Box 8949
Madison, WI 53708-8949

Phone: (608) 266-2776

Email: DORSalesandUse@wisconsin.gov

Visit our website: revenue.wi.gov

VII. FEDERAL TAX STAMP

Before beginning business every retail licensee must file an Alcohol Dealer Registration with the federal Department of Treasury Alcohol and Tobacco Tax and Trade Bureau (TTB). Use TTB Form 5630.5d. This form is available from the TTB website at: ttb.gov/forms/f56305d.pdf or by calling the National Revenue Center at 1-800-937-8864. Once you have registered your business, any change in your business operation must be reported before the subsequent July 1, using the same form.

VIII. LICENSES FRAMED AND POSTED

All liquor and beer licenses must be framed and posted in the room where the business is carried on. Everyone visiting the business must be able to easily see the licenses in that room. Any related permits and licenses (including seller's permits) should be posted with the alcohol beverage license.

IX. REQUIRED ONSITE SUPERVISION OF LICENSED PREMISES

A. Except in Class "A" beer premises between midnight and 6:00 a.m. (or any time when the sale of fermented malt beverages is prohibited by municipal ordinance), one of the following must be present on all licensed premises during all business hours:

1. The licensee, or;
2. An adult member of licensee's immediate family (actually living in the licensee's household), or;
3. The corporation, or limited liability company's agent, (the agent's immediate family members

must have an operators' license, if they supervise the premises in the agent's absence), or;

4. The holder of a provisional operator's license (issued to persons enrolled in the responsible beverage server training course pending approval of an operator's license by the municipal governing body), or;
5. The holder of an operator's or manager's license.

B. An adult working under the immediate supervision of any of the above does not need an operator's license. **NOTE:** "Immediate supervision" means that the licensed person must be able to watch and supervise each unlicensed person's actions. This means that the licensed person must be in the same room or area as the unlicensed person, near enough to see and talk to him or her, and to be able to actually supervise the unlicensed person.

C. An operator's license is good in any premises in the municipality where it has been issued, but it may be used only in that municipality. Licensees may be prosecuted for not having the required supervision on their premises.

X. SALE TO INTOXICATED PERSONS

It is illegal to furnish alcohol beverages to an intoxicated person. The penalty for this violation is \$100-\$500 fine, imprisonment for not more than 60 days, or both.

XI. REFILLED LIQUOR BOTTLES

A. It is illegal to refill any liquor bottle; you may not pour any substance into a liquor bottle, even the same brand of liquor.

B. When a bottle is empty, deface its label and break the bottle. If the bottle has a Wisconsin tax stamp, deface this, too.

C. You don't have to break bottles saved for recycling; however, the labels must be defaced. Bottles saved for recycling must be placed in boxes marked "For Recycling Only."

- b. The Temporary "Class B" (wine only) licenses must be issued for the same date and time
 - c. An admission fee must be charged for participation in the event and no additional fee can be charged for the wine
 - d. A municipality may authorize the licensee to permit unaccompanied underage persons to be on the licensee's premise only if the underage person is acting as a designated driver and has been provided a means of identification, such as a wristband, by the licensee
 - e. No person may serve wine after 9:00 p.m. on premises for which Temporary "Class B" (wine only) licenses are issued for a single-day, multiple-location event
 - f. A qualified organization may receive Temporary "Class B" (wine only) licenses for up to two events during a 12-month period, and a municipality may issue Temporary "Class B" (wine only) licenses for a total of up to two events during a 12-month period
2. BEER EVENT: A municipality may issue to a qualified organization Temporary Class "B" (beer) licenses for a single-day, multiple-location event (commonly referred to as a "beer walk") on a specific date and time.
- a. The Temporary Class "B" (beer) licenses must be issued to the same qualified organization, who is the licensee and sponsor of the single-day, multiple-location event
 - b. The Temporary Class "B" (beer) licenses must be issued for the same date and time
 - c. An admission fee must be charged for participation in the event and no additional fee can be charged for service of the beer
 - d. Municipalities may authorize a Temporary Class "B" (beer) licensee to permit underage persons on the premises for which a beer license is issued
 - e. There is no limit to the number of Temporary Class "B" (beer) licenses a municipality may issue to a qualified organization
3. A municipality is authorized to charge a fee not exceeding \$10 for each Temporary Class "B" (beer) or Temporary "Class B" (wine only) license issued for the single-day, multiple-location event.
4. Requirements applying to other alcohol beverage licensees also apply to Temporary "Class B" (wine only) and Temporary Class "B" (beer) licensees. Some of these requirements include:
- a. The presence of licensed operators to serve the wine or beer and/or supervise the service of wine or beer. Licensed operators are persons holding an "operator's license", often called a "bartender's license". Temporary operator's licenses may be issued to persons employed by or donating services to the qualified organization for the event. A person may hold two temporary operator licenses per year.
 - b. Licensees must purchase all wine or beer from liquor or beer wholesalers or breweries/brewpubs authorized to self-distribute to retail licensees.
- D. Applications for Temporary Class "B" (beer) or Temporary "Class B" (wine only) licenses to hold a single-day, multiple-location event should be submitted to the municipality by the qualified organization using the *Application for Temporary Class "B" / "Class B" Retailer's License* (Form AT-315). The qualified organization should list each of the participating locations, describing the premises, or submit a separate application for each of the multiple locations participating in the single-day, multiple-location event. Either method of submitting license applications is acceptable.

XVI. CORKAGE FEES

Corkage Fees: Wisconsin alcohol beverage law does not allow "corkage fees" – fees charged by restaurant

must authorize, in writing, the presence of underage persons on the date of the authorization. A separate authorization is necessary for each date on which underage persons will be on the premises. (Sec. 125.07(3)(a)(8), Wis. Stats.)

8. The underage person is on Class "B" or "Class B" licensed premises, on a date specified by the license, when no alcohol beverages are consumed, sold, or given away. The licensee, the agent named on the license (if a corporation), or a person with an operator's license must be on the premises unless all alcohol beverages are in locked storage. The licensee must notify the local law enforcement agency, in advance, of when underage persons will be on the premises. (Sec. 125.07(3)(a)(10), Wis. Stats.)
 9. The underage person enters and remains in a dance hall, or banquet or hospitality room attached to a Class B licensed premises, for the purpose of attending a banquet, reception, dance or other similar event.
 10. The underage person is at least 18 years old, and is working under a contract with a licensee, permittee, or corporate agent to provide entertainment for customers on the premises.
 11. The premises is issued a temporary Class "B" (picnic) beer license and the licensee is authorized to permit underage persons on the premises by the official or body of the municipality that issued the license, or, the premises is licensed as a temporary "Class B" (wine only) license and the licensee is authorized to permit unaccompanied underage persons, acting as designated drivers, who are provided a means of identification by the licensee, such as a wristband to be on the licensee's premise.
- Note:** When the purpose of the above exemptions (that is, bowling, dining, recreation, etc.) can be accomplished without the underage person being in the barroom or other areas where alcohol beverages are sold or consumed, the underage person may not enter or remain in such areas (State vs. Ludwig Lanes, 31 Wis. 2nd 690).
- D. No retail licensee may permit an underage person, not accompanied by a parent, guardian, or spouse of

legal drinking age, to enter any part of the licensed premises for any purpose except those stated on pages 10 and 11.

- E. You should demand proof of age of anyone entering the premises who appears to be under the legal drinking age. Wisconsin residents may prove age with either a valid Wisconsin identification card or a pictured Wisconsin driver's license. You or your employee should require anyone who has shown proof of legal drinking age to sign an ID register book, if the person's age is in question. Record the date of purchase, the identification used, the address, and the signature of the purchaser in the book. The book should be kept on the premises and available for inspection by any peace officer. (Sec. 125.07(7), Wis. Stats.)

XX. SALES AND SERVICE OF ALCOHOL BEVERAGES TO UNDERAGE PERSONS

An underage person accompanied by a parent, guardian, or spouse of legal drinking age may be sold or served alcohol beverages in any licensed premises. (Sec. 125.07(1), Wis. Stats.)

XXI. POSSESSION OF ALCOHOL BEVERAGES BY UNDERAGE PERSONS

An underage person may not possess alcohol beverages anywhere unless accompanied by a parent, guardian, or spouse of legal drinking age (sec. 125.07(4)(b)). This does not apply to underage persons employed by the following types of licensees or permittees, in the course of this employment: (sec. 125.07(4)(bm), Wis. Stats.)

- A. Brewers
- B. Beer wholesalers
- C. Liquor wholesalers
- D. Facilities for the production of alcohol fuel
- E. Retail licensees or permittees, under the provisions of secs. 125.32(2) and 125.68(2), Wis. Stats., (laws covering operator's licenses), or for delivery of un-

enforcement agency in carrying out enforcement to determine compliance with, or investigating potential violations of the prohibition on underage persons in licensed premises. A retailer prevailing in the civil action shall be awarded \$1,000 in damages and the costs of bringing the civil action. (Sec. 125.07(4)(f), Wis. Stats.)

XXV. PENALTIES FOR VIOLATIONS

- A. Alcohol beverage licensees permitting unaccompanied underage persons to unlawfully enter the premises are subject to a forfeiture of not more than \$500. (Sec. 125.07(3), Wis. Stats.)
- B. An unaccompanied underage person unlawfully entering a licensed premises is subject to a forfeiture of not less than \$250 nor more than \$500, suspension of his or her motor vehicle operating privilege as provided under sec. 343.30(6)(b)1, Wis. Stats., participation in a supervised work program, or a combination of these penalties.
- C. A person selling or furnishing alcohol beverages to an unaccompanied underage person is subject to a forfeiture of not more than \$500 if the person has not committed a previous violation within 30 months of the violation nor more than \$500 or imprisoned not more than 30 days or both for a subsequent offense within 30 months of the violation. (Sec. 125.07(1), Wis. Stats.)

If a violation occurs on licensed premises, detected by means of an undercover underage person employed by or assisting a law enforcement agency, only the individual responsible for providing the alcohol beverages to the underage person may be issued a citation for or charged with, the violation.

- D. An underage person misrepresenting his or her age to obtain alcohol beverages is subject to the same penalties described in B. above.
- E. Anyone unlawfully possessing or consuming alcohol beverages on a school premises, in a school vehicle, or while participating in a school activity is subject to a forfeiture of not more than \$200 (sec. 125.09(2)(d), Wis. Stats.) except that disposition in the proceedings against an underage person shall be as provided by ss. 48.344 and 125.07(4)(c) and (d), Wis. Stats..

F. The alcohol beverage license of any person committing a violation of sec. 125.07(1), Wis. Stats. shall be suspended for:

- 1. Not more than 3 days if a second violation is committed within 12 months of a previous violation.
- 2. Not less than 3 days nor more than 10 days if a third violation is committed within 12 months of two previous violations.
- 3. Not less than 15 days nor more than 30 days if a fourth violation is committed within 12 months after committing three other violations.

XXVI. FALSE ID CARDS - PENALTIES

- A. Anyone other than a person authorized by sec. 25.085, Wis. Stats., or sec. 343.50, Wis. Stats., who makes, alters, or duplicates an official identification ("ID") card, provides an official ID card to an underage person, or knowingly provides other documentation to an underage person claiming that the underage person is of legal drinking age may be fined not less than \$300 nor more than \$1,250 or imprisoned not less than ten days nor more than thirty days, or both.
- B. Any underage person who does any of the following may be penalized. For a first violation, a forfeiture of \$300 - \$1,250, suspension of the person's driving privilege, participation in a supervised work program, or any combination of these penalties.
 - 1. Intentionally carries an official ID card not legally issued to him or her, an official ID card obtained under false pretenses, or an official ID card which has been duplicated to give false information.
 - 2. Makes, alters, or duplicates an official ID card.
 - 3. Gives false information in applying for an official ID card.
 - 4. Intentionally carries an ID card or other documentation showing that he or she is of legal drinking age, knowing that the documentation is false.

- Check the laminate. How does it compare to the authentic? Is it clear or cloudy?

XXVIII. CIVIL LIABILITY FOR RETAINING ID

Civil Liability for retaining proofs of age. (Sec. 125.039, Wis. Stats.).

No person who holds a license or permit and no employee of such a person is civilly liable for retaining a document presented as proof of age for a reasonable length of time in a good faith effort to determine whether the person who presented the document is an underage person or to notify law enforcement of a suspected violation of carrying a false ID.

XXIX. CIGARETTE/TOBACCO PRODUCTS LAWS

A. Definitions:

- Cigarette - any roll of tobacco wrapped in paper or any substance other than tobacco.
- Nicotine Product – means a product that contains nicotine and is not any of the following:
 1. A tobacco product.
 2. A cigarette.
 3. A product that has been approved by the U.S. food and drug administration for sale as a smoking cessation product or for another medical purpose and is being marketed and sold solely for such an approved purpose.
- Tobacco products means cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready-rubbed and other smoking tobacco; snuff, including moist snuff; snuff flour; caven-dish; plug and twist tobacco; fine cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco and other kinds and forms of tobacco prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking; but "tobacco products"

does not include cigarettes, as defined under s. 139.30 (1m).

- Adult - a person who is 18 years of age or older.
- Minor - a person who is under 18 years of age.

B. License Required - You may not in any manner or upon any pretense or by any device, directly or indirectly sell, expose for sale, possess with intent to sell or give away any cigarettes or tobacco products to any person not holding a license or permit under sec. 139.30-139.41 or 139.79, Wis. Stats., without first obtaining a license from the municipality where you are doing business.

C. Purchases/Preservation of Records - No retailer may possess cigarettes or tobacco products purchased from anyone other than a manufacturer, distributor or jobber who holds a valid permit from the Wisconsin Department of Revenue. If a retailer purchases tobacco products from an out-of-state company that does not have a permit from the Wisconsin Department of Revenue, the retailer must obtain the permit from the Wisconsin Department of Revenue. Retailers must keep invoices for all purchases of cigarettes/tobacco products on the licensed premises for 2 years from the date of invoice. Keep them in sequence and in a chronological order. They must be available for inspection at all reasonable hours, including all business hours.

D. Inspection of Licensed Premises/Confiscation Authority - Licensed premises may be inspected by law enforcement officers during all reasonable hours, including all business hours. All cigarettes or tobacco products kept in violation of the laws and all personal property used in connection is subject to seizure. Any refusal to permit the inspection is punishable by fine, imprisonment or both.

E. Sales to Minors/Sales of Individual Cigarettes - No retailer may sell or give away cigarettes, tobacco products, or nicotine products (including electronic cigarettes containing nicotine) to minors; no retailer may sell individual cigarettes.

F. Possession of Cigarettes/Tobacco Products/Nicotine Products by Children - A child may possess cigarettes/tobacco products/nicotine products for the sole purpose of resale in the course of employment

Business and Financial Information



- Written consent of member
- Mission/Vision Statement
- Appraisal Process
- Operating Agreement
- Insurance Coverages you MUST carry to protect the business and anyone on your property, amenities you offer and services you provide
- Articles of Incorporation
- Programs you will need
- Recommended record retention schedule
- Important Business Numbers
- Tax payer number
- Sellers permit number
- Use Tax number
- Wi Employer ID Number (EIN)
- Movie License
- Cigarette License
- Operators License
- Retail Food Establishment License
- Food Manager Certification
- Department of Health Service License permit or Registration
- Beverage tax permit applications
- Property assessment forms
- Property tax permit applications
- Property tax exemption forms
- Sales and use tax forms
- Wi sales and uses workbook

My Important Business Numbers:

EIN # _____

Sales Tax # _____

Add Yours:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible on each side of a central vertical crease. The paper appears to be from a notebook or a standard ruled sheet of paper.

Mission Statement

A mission statement is a brief description of a company's fundamental purpose. It answers the question, "Why does our business exist?"

The mission statement articulates the company's purpose both for those in the organization and for the public. Describe what your campground does and how it does what it does.

Campground Mission Statement Samples

Our Mission at _____ campground is to provide South Central Wisconsin residents and visitors with a Campground facility that is Family oriented, Kid friendly, Safe & well maintained. To accomplish this we promote distinctive branding in a Family Campground Environment, as well as enhancing the regional appeal as it pertains to the Natural scenic beauty of _____ and other natural surroundings that surround our facility.

Our mission at _____ campground is to provide the best quality outdoor camping experience for the best value.

Vision Statement

A vision statement is a picture of your company in the future but it's so much more than that. Your vision statement is your inspiration, the framework for all your strategic planning. This piece helps campgrounds determine how to schedule capital projects and prioritize projects.

Vision Statement Example

Our vision at XYZ campground is to become a preferred destination for overnight and seasonal campers, a recreational facility for families visiting in the South Central Wisconsin Area. We exhibit the "WOW" factor as children enter the park with each visit. When our customers visit our facility, they will regard XYZ campground Customer Service as exceptional as we provide them with positive energy creating a memorable family experience each time.

Financial institutions like to see where you are at on your strategic planning at your yearly review.

Appraisers WACO members have used

Valhallia Management Services

PO Box 166 Prentice Wisconsin 54556

Larry W. Folz

Phone: 715-428-2350

<http://www.vmsappraisals.com>

Lambert Appraisals, L.L.C.

107 E. Cook St. Portage, WI 53901

608 745-1777

Wisconsin Certified General Appraiser # 182-010

www.lambertappraisals.net

[REDACTED]



Appraisal Standards and Regulatory Compliance Checklist	Compliance Page #
Was the report directly engaged by [REDACTED] and signed by the engaged appraiser? (No previous appraisal was completed directly for the Bank's borrower).	176-179
Does the appraisal consider and analyze all current sale, option or listing agreements; and prior sales of the property being appraised, which occurred within three years of the effective date of the appraisal (S.R. 1-5 (ab))?	21 & 24
Does the appraisal consider and reconcile the quality of data available and analyze this data using the approaches that are most applicable or suitable for the assignment (S.R. 1-6 (ab))?	126-173
Does the appraisal state the identity of the client, intended user, and intended use of the appraisal (S.R. 2-2 (b) i and ii)?	6, 13
Does the appraisal identify and summarize the real estate being appraised (S.R. 2-2 (b) iii)?	6, 175
Does the appraisal separately value personal property, equipment, and/or fixtures (S.R. 1-2 (e) iii)?	N/A
Does the appraisal state the real property interest being appraised (S.R. 2-2 (b) iv)?	6
Does the appraisal state the type, definition, and source of the value definition (S.R. 2-2 (b) v)?	16
Does the appraisal state the effective date of the appraisal and the date of the report (S.R. 2-2 (b) vi)?	1, 6
Does the appraisal summarize the extent of the process of collecting, confirming, and reporting data (Scope of Work - S.R. 2-2 (b) vii)?	7-8
Does the appraisal state all ordinary and extraordinary assumptions, hypothetical conditions , and limiting conditions that affect the analyses, opinion, and conclusions (S.R. 2-1c, 2-2 (b) viii)?	24
Does the market value conclusion reflect a projection of reasonable exposure time (S.R. 2-2 (b) ix)?	19

[REDACTED]

Wisconsin. Except as otherwise stated herein, the Company shall be governed by the provisions of the Act.

7. Counterparts. This Agreement may be executed in two or more counterparts, including by signature pages provided by facsimile or other electronic transmission, each of which shall be deemed an original against the party signing such counterpart and all of which together shall be one and the same instrument.

[Signature Page Follows]

When it comes to insurance, there is no "standard" insurance policy available. Every campground has its own unique risks & exposures, so necessary coverage will vary based on your individual needs. Your coverage may include the following, but not limited to:

- General Liability
- Property
- Equipment/Inland Marine
- Automobile
- Umbrella/Excess Liability
- Workers' Compensation
- Employer's Liability
- Crime
- Employment Practices Liability
- Cyber Liability

Within each type of coverage, there are numerous different forms, conditions, endorsements & exclusions which modify coverage greatly. It is important to seek an insurance professional whom has knowledge of the campground industry to ensure you are properly protected.

Purchasing Reservation Software

1. **Judge the Company as well as the product.** Your software is only as good as the company behind it. Ask the hard questions; How long have you been in business? Are you profitable? How many employees do you have? Are you financially stable? These questions should give you an insight as to the quality of the management of the company and the quality of the product.
2. **Support, Support, Support-** The software is only as good as the support that comes with it. You have heard all the horror stories about one man shows and offshore support. If that is something you can live with then take that into account in the value proposition. However be sure, as any system that runs your park is of the "mission critical" variety. It is literally running your business and in most cases has to be up and running for you to be in business. It is not a piece of software that you use two times a year to make invites to your kids birthday party. Support comes in many forms; live person, telephone, online live webex support where companies access your system and fix any issues and email support. Does the company release upgrades? Is the software PCI compliant? Will there be someone around if my system goes down on July 4th weekend? Support is absolutely critical.
3. **Quality of the Current Customer base-** Ask the provider for a list of references and current customers. Do they look like well run parks? Call them up and ask the hard questions such as "how has the support been?" Chances are the best run parks will give you the straight goods. However if the customer base is limited or not up to par then that should tell you something.
4. **What is the Value Proposition?** It is commonly stated but oh so true, it is not about the price of the product but about the *value* it delivers. If you buy a cheap product that is not supported and goes down may long weekend is the product really that cheap? If you buy something cheap and spend lots of labor hours learning the system only to discover it does not fit your needs, is it still cheap? It is all about value. After all the "the bitterness of poor quality remains long after the sweet taste of low price".
5. **Completeness of the system-** Ask if the system has a POS (Point of Sale)? Do they have an Internet booking system? After all you do not want to be running two or three different systems on the front counter. Very hard to reconcile at the end of the day. Does the system coexist with any GL packages? If so how many and which ones? Does the system follow the GAAP (Generally Accepted Accounting Principles) rules? This ensures that there is a full audit trail and your employees would find it very very difficult to steal from you. These are the kind of questions you should ask.
6. **Company transparency-** Does the company feel honest? Do they give you a full working demo of their product (not just a video walk through)? Do they support and attend your local state campground association trade shows where they are held accountable on a face to face basis with their customers? All these issues are very important. Beware of the company that tries to follow the old adage "if you can't convince, then confuse". These are a few of the most important factors when considering a software system for your business. Remember this is a "mission critical" piece of software. It has to be up and running for you to stay in business.



Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999

In reply refer to: [REDACTED]
[REDACTED]

[REDACTED]

Taxpayer Identification Number: [REDACTED]

Form(s):

Dear Taxpayer:

This letter is in response to your telephone inquiry of [REDACTED]

Your Employer Identification Number (EIN) is [REDACTED]. Please keep this number in your permanent records. You should enter your name and your EIN, exactly as shown above, on all business federal tax forms that require its use, and on any related correspondence documents.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-0115 between the hours of 7:00 AM and 10:00 PM. If you prefer, you may write to us at the address shown at the top of the first page of this letter. When you write, please include a telephone number where you may be reached and the best time to call.

Sincerely,

Mrs. Cornett

Mrs. Cornett

1000195803

Internal Revenue Service

Please make check payable to the MPLC and send with this voucher in enclosed envelope to the address below. For credit card payments or any questions, please call customer service toll-free at 1-800-462-8855.

MPLC
Motion Picture Licensing Corporation

PO BOX 66970
Los Angeles, CA 90066-6970

INVOICE #	DATE	AMOUNT	LATE FEE	AMT DUE
[REDACTED]	3/2/10	\$297.00	\$0.00	\$297.00
PLEASE INDICATE THE AMOUNT ENCLOSED				\$



Motion Picture Licensing Corporation
PO Box 6067
Wallingford, CT 06492

Telephone: [REDACTED]

any changes to contact information or address above.

Tear off and send in with your payment.

MPLC
Motion Picture Licensing Corporation

Certificate of License

License No.
12614510

It is known *Merry Mac's Campground, LLC*

has obtained from the Motion Picture Licensing Corporation the right under the copyright law of the United States of America to publicly perform certain lawfully manufactured pre-recorded home videocassettes and DVDs at the location(s) specified in the license agreement between these parties.

Motion Picture Licensing Corporation

J. Maresca

This Certificate of License is set to expire on : May 01, 2011

OPERATOR'S LICENSE

NO. 5

WHEREAS, the local governing body of the Town of [REDACTED], County of [REDACTED] Wisconsin, has, upon application duly made, granted and authorized the issuance of an "Operator's" License to [REDACTED]

AND, WHEREAS, the said applicant has paid to the Treasurer the sum of \$10.00 as required by local ordinances and has complied with all requirements necessary for obtaining a license: Now, Therefore, an "Operator's" License, pursuant to Sections 125.32(2) and 125.68(2) of the Wisconsin Statutes, and local ordinances, is hereby issued to said applicant.

For the period from July 1, 2010 to June 30, 2011

Given under my hand the and the corporate seal of
The Town of [REDACTED], County of [REDACTED] State of
Wisconsin, this 22nd day of June, 2010



[REDACTED], Town Administrator
Town Clerk - Treasurer

Forward to: [REDACTED] Campground



The State of Wisconsin
DEPARTMENT OF HEALTH AND FAMILY SERVICES
DIVISION OF PUBLIC HEALTH
Food Manager Certification

The person, firm or corporation whose name appears on this certificate has complied with the provisions of the Wisconsin statutes and is hereby authorized to engage in the activity as indicated below.

Name	Expiration Date	I.D. Number
[REDACTED]	06/18/2013	[REDACTED]
Mailing Address	Business or licensee address	
[REDACTED]	[REDACTED]	

NOT TRANSFERABLE

DPH 7345 (Rev 07/06)



The State of Wisconsin
DEPARTMENT OF HEALTH AND FAMILY SERVICES
DIVISION OF PUBLIC HEALTH
Food Manager Certification

The person, firm or corporation whose name appears on this certificate has complied with the provisions of the Wisconsin statutes and is hereby authorized to engage in the activity as indicated below.

Name	Expiration Date	I.D. Number
[REDACTED]	06/18/2013	[REDACTED]
Mailing Address	Business or licensee address	
[REDACTED]	[REDACTED]	

NOT TRANSFERABLE

DPH 7345 (Rev 07/06)

The State of Wisconsin
DEPARTMENT OF HEALTH AND FAMILY SERVICES
DIVISION OF PUBLIC HEALTH
Food Manager Certification

Expiration Date	I.D. Number
06/18/2013	[REDACTED]
Name	

NOT TRANSFERABLE

Food Manager Certification























The State of Wisconsin
DEPARTMENT OF HEALTH AND FAMILY SERVICES
DIVISION OF PUBLIC HEALTH
Food Manager Certification

Expiration Date	I.D. Number
06/18/2013	[REDACTED]
Name	






NOT TRANSFERABLE

Food Manager Certification

Property Assessment Forms

Form	Name/Description
 PA-105	Agent Authorization - Property Assessment (9/16)  Fillable PDF
 PA-106	Affidavit to Allow County to File/Transmit Reports to the Department of Revenue (4/11)
PA-107	Board of Review Member Training Affidavit (1/18)
 PA-107 AP	Board of Review Application for Approval to Provide Training (3/08)
 PA-205	Extension Request - Property Assessment (6/14)
 PA-500 (2018)	Residential Property Record Card (11/17)
 PA-500	Residential Property Record Card (10/04)
PA-533	Assessor's Affidavit (6/09)  Fill-in
 PA-703	Agricultural Work Card (10/01)
 PA-800	Summary of Board of Review Proceedings (10/15)  Fillable PDF
 PA-811	Summary of Waiver of Board of Review Request (10/17)  Fillable PDF
 PA-813	Request for Waiver of Board of Review (BOR) Hearing (10/16)  Fillable PDF
 PA-814	Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR) (1/15)  Fillable PDF
 PR-203	Expert Assessment Resolution - 70.055 (2/00)
 PR-209	Sample Contract for Revaluation (4/01)
 PR-210	Standard Specifications for Revaluation (1/11)
 PR-297	Open Book Notice of Amended Assessment (4/17)  Fillable PDF

Property Tax Exemption Forms

Form	Name/Description
 PC-220	Tax Exemption Report (9/16 - Fill-in)
 PC-220A	Multi-parcel Tax Exemption Report (9/16 - Fill-in)
PC-226	Taxation District Exemption Summary Report (04/16 - E-file)
 PR-230  Fillable PDF	Property Tax Exemption Request (10/17)
 PR-303	Request for Exemption of Renewable Energy System (10/99)

[About Us](#) [Contact Us](#) [Employment](#) [Media Room](#) [Plain Language](#) [Privacy](#)



















Copyright © State of Wisconsin All Rights Reserved

State of Wisconsin
Department of Revenue

Sales and Use Tax Forms

Fill-in forms option: Please read the *instructions* first before using this option. This is **not** available for all the forms. This option **will not electronically** file your form.

Form	Name/Description
 A-133	Surety Bond (05/14)  Fill-In Form
 A-777a (Fill-In Form)	My Tax Account Authorization Form
 BTR-101	Application for Business Tax Registration (11/16)  Instructions (11/16) Register online
 DRY-012 (Fill-In Form)	Dry Cleaning Facility Fee Return and Instructions (08/12) My Tax Account e-filing
 EX-012 -- for periods beginning on or after 01/01/2011 (Fill-In Form)	Local Exposition Tax Return (08/12)  Instructions (07/13) My Tax Account e-filing
 PRA-012 -- for periods beginning on or after 01/01/2017 (Fill-In Form)	Premier Resort Area Tax Return (01/17)  Instructions (10/14) My Tax Account e-filing
 PRA-012S -- for periods beginning 10-01-2014 through 12/31/2016 (Fill-In Form)	Premier Resort Area Tax Return (12/16)  Instructions (10/14) Prior Years My Tax Account e-filing
 RV-012 (Fill-In Form)	Rental Vehicle Fee Return (08/12)  Instructions (07/13) My Tax Account e-filing
 RV-101	Registration For Rental Vehicle and Limousine Fee Accounts (03/03)
 RV-207	Certificate of Exemption for Rental Vehicles (01/07)

State of Wisconsin
Department of Revenue

Important Changes

- Sheboygan County tax begins January 1, 2017
- Kewaunee County tax begins April 1, 2017
- Brown County football stadium tax ended September 30, 2015

Campgrounds

**How Do Wisconsin Sales and Use Taxes
Affect Your Operations?**

4. Real Property and Real Property Improvements.....	21
V. ALCOHOL BEVERAGE AND TOBACCO LAWS	21
VI. KEEPING AWARE OF NEW SALES AND USE TAX DEVELOPMENTS	22
VII. DO YOU HAVE QUESTIONS OR NEED ASSISTANCE	22
APPENDIX A - SALES AND USE TAX EXEMPTION CERTIFICATE – FORM S-211	23

C. What is Use Tax?

Use tax is imposed upon the storage, use, or other consumption in Wisconsin of taxable products and services for which Wisconsin sales tax was not paid, unless an exemption applies. Use tax is also imposed upon a purchaser when products are purchased for an exempt purpose (e.g., without tax for resale) or without tax from an out-of-state company (e.g., online purchases where the seller did not charge Wisconsin sales tax) and are used in Wisconsin by the purchaser in a taxable manner. Therefore, a campground may be subject to use tax on its purchases if the seller did not charge Wisconsin sales tax.

The use tax rate is the same as the sales tax rate and is based on the purchase price of the product. Part IV. provides examples of purchases by a campground that may be subject to Wisconsin use tax.

D. Seller's Permit

A seller's permit shows that a person (such as a campground) is properly registered with the Department of Revenue to make taxable sales. If a campground does not have a seller's permit but engages in the business of selling taxable products or services at retail in Wisconsin, it must register with the department.

See Part III. of Publication 201, *Wisconsin Sales and Use Tax Information*, for information about how to obtain a seller's permit.

Information about filing sales and use tax returns is also provided in Publication 201, Part VIII.

III. CAMPGROUND'S SALES AND RENTALS TO CUSTOMERS

A. Taxable Sales

Taxable sales by a campground include the following (this list is not all-inclusive):

1. Admissions to Campgrounds

Receipts from admissions to campgrounds are subject to Wisconsin sales tax, regardless of whether the fees are collected on a daily, weekly, annual, or other basis.

Exception: Campground fees in Wisconsin state parks are not taxable.

2. Lodging Services

Charges to stay in camping cabins, trailers, or recreational vehicles that are already set up on campsites are subject to Wisconsin sales tax (see Part IV.B.1.b. for information about a campground's purchase of camping cabins, trailers and recreational vehicles) as both a sale of lodging and admission to a recreational facility.

Caution: While lodging services are exempt from tax if the lodging is provided for a continuous period of one month or more, the tax on admissions to a campground does not have this same limitation. Therefore, when a customer rents a cabin, trailer, or recreational vehicle already set up at a campground site, the charge is both lodging and admission and is subject to tax, regardless of the length of time it is rented for.

See Part IV.B.1.c. for additional information on a campground's purchases of items that are furnished to campers with lodging services.

- Bicycles
- Charcoal grills
- Inflatable rafts and tubes
- Picnic tables
- Pop-up campers
- Roller skates
- Scooters
- Skis
- Tents

8. Admissions to Recreational Activities

Admissions to the following amusement, athletic, entertainment, or recreational events or places are subject to Wisconsin sales tax:

- Driving ranges
- Golf courses
- Hayrides
- Hunting land and fishing ponds
- Horseback and pony rides
- Swimming pools
- Tennis courts
- Water parks

Note: Charges for the rental of pavilions, dance halls and other campground facilities are taxable if the campground facility is rented for an amusement, athletic, entertainment, or recreational function (e.g., family reunion).

9. Cover Charges

Cover or minimum charges which entitle customers to receive entertainment are subject to Wisconsin sales tax.

Example: A campground provides entertainment in its bar on Saturday nights. Everyone entering the bar after 8:00 p.m. is charged a \$5 cover charge. The \$5 charge is subject to Wisconsin sales tax.

10. Food and Beverages

Sales of prepared foods, candy, soft drinks, alcoholic beverages, and dietary supplements are subject to Wisconsin sales tax. Examples of taxable food and beverage sales include:

- Beer
- Candy (e.g., candy bars, caramel popcorn, marshmallows that do not contain flour)
- Chewing gum
- Coffee
- Energy drinks

2. Exempt Vending Machine Sales

Examples of exempt sales from vending machines include:

- Cookies
- Donuts
- Fruit that is not candy coated
- Granola bars that contain flour
- Ice tea that is not sweetened
- Juices that are more than 50% fruit or vegetable juice by volume
- Milk
- Nonalcoholic beverages that contain milk or milk products
- Peanuts that are plain or just salted
- Potato chips and corn chips, unless chocolate covered and do not contain flour
- Pretzels
- Raisins, unless the raisins are candy, such as yogurt coated raisins
- Water that is not sweetened
- Yogurt

Example: Campground sells cookies, milk in sealed cartons, and pretzels through vending machines located at the campground. Such sales are exempt from Wisconsin sales tax.

b. Video Games, Amusement Devices, and Video Gambling Machines

Receipts from video games, amusement devices, and video gambling machines are subject to Wisconsin sales tax. If the campground "controls" or is the "operator" of the video game, amusement device or video gambling machine, the campground's receipts from the video games, amusement devices, and video gambling machines are subject to Wisconsin sales tax.

See Publication 236, Restaurants and Bars, for additional information relating to these types of items.

c. Commissions

If the campground receives commissions from a third party who "controls" or is the "operator" of the vending machines, video games, and amusement devices, the campground's receipts from such commissions are not subject to Wisconsin sales tax. The third party is responsible for reporting the Wisconsin sales tax on the total sales from the machine, without any deduction for the commission which is paid.

Example: Campground receives a commission equal to 50% of the total sales from an amusement device in return for allowing Company to place the amusement device at Campground. Campground is not the operator of and does not control the amusement device. A statement on the amusement device indicates that the "Price Includes Sales Tax." In February, the total amount that customers pay to play the amusement device is \$200. Campground receives a commission of \$95.24. The \$95.24 commission received by Campground is not subject to Wisconsin sales tax. Company's total sales (less the sales tax included) from the amusement device of \$190.48 (\$200 divided by 1.05 = \$190.48) are subject to Wisconsin sales tax and must be reported on Company's sales and use tax return. Company's taxable receipts are not affected by the amount of commission it pays to Campground. *This example does not account for any local*

- Cookies
- Crackers
- Doughnuts
- Eggs
- Hotdog or hamburger buns
- Ice cream bars and similar products
- Ice cubes
- Jams
- Jellies
- Juices that contain more than 50% fruit or vegetable juice by volume
- Ketchup
- Marshmallows that contain flour
- Meat and meat products
- Milk
- Mustard
- Noodles
- Peanut butter
- Pickles
- Popsicles
- Potato chips
- Relishes
- Syrup
- Water, unsweetened

2. Sewage Disposal

Charges to a customer to dispose of waste in sewage holding tanks are not subject to Wisconsin sales tax.

3. Security Access Cards

Deposits for key cards that allow campground customers to access certain restricted, gated areas of the campground are not subject to Wisconsin sales tax. The deposit is not subject to tax even if the camper does not return the key card and the campground keeps the deposit.

4. Damage Fees

Fees charged by the campground for damages to the campsite, camping cabin, trailer, or facilities are not subject to Wisconsin sales tax.

5. Self-Service Laundry Machines

Laundry, dry cleaning, pressing, and dyeing services are not subject to Wisconsin sales tax when the service is performed by the customer through the use of self-service machines.

Note: Prior to October 1, 2013, only receipts from coin-operated self-service machines were eligible for exemption.

5% state sales tax	+ 1.75
Subtotal prior to gift certificate	\$36.75
Less: Gift certificate	- 30.00
Amount due from Camper	\$ 6.75

Example 2: Campground Does Not Maintain Records to Substantiate Amount for Which Gift Certificate Was Sold - Same as Example 1, except that Campground does not maintain adequate records to track and substantiate the amount Camper paid for that gift certificate. Campground is liable for Wisconsin sales tax on the \$30 face value of the gift certificate redeemed plus the \$10 in cash (i.e., \$40).

2. Product Vouchers Sold by Campground

When a campground sells a voucher for a specific taxable product or service, the campground's receipts from the sale are subject to Wisconsin sales tax.

Example: Campground charges \$40 for a voucher redeemable for one night of camping at Campground. Campground's sale of the voucher is subject to sales tax.

3. Discount Certificates and Product Vouchers

A campground may enter into an agreement with a promotional company to have that promotional company sell, at a discount from face value, certificates that may be redeemed for either the face value of the certificate (e.g., \$20, \$25, \$50) or vouchers that may be redeemed for the specific product identified (e.g., admission to campground, canoe rental).

These types of certificates and vouchers are commonly advertised on various websites, are emailed to persons who have agreed to receive such emails, and are often referred to as "deal of the day" certificates or vouchers. A person purchases these certificates or vouchers by contacting and paying the promotional company and not the campground. The purchaser then presents the certificate or voucher to the campground in exchange for products from the campground.

The promotional company's sales of the discounted certificates and product vouchers are not subject to Wisconsin sales or use taxes, as these are sales of intangible rights. Wisconsin sales and use taxes apply when the customer redeems the certificate or voucher for taxable products.

The campground that accepts the certificate or voucher in exchange for taxable products or services is liable for sales tax on the amount the customer paid for the certificate or voucher, plus any additional amounts it receives from the customer. This assumes the campground can identify the amount the customer paid for the certificate or voucher (e.g., the amount paid is clearly noted on the face of the certificate or voucher).

Example 1: Discounted Certificate - Campground is located in Janesville, Wisconsin. Promotional Company has entered into a contract with Campground to advertise and sell discounted certificates. Each certificate has a face value of \$50, clearly indicates the amount the customer paid for the certificate, and may be used by the certificate holder to purchase admissions into campsites by Campground.

Under the terms of the agreement between Campground and Promotional Company, Promotional Company is obligated to remit \$20 to Campground for each certificate it sells.

Customer purchases one of these certificates from Promotional Company for \$30. Promotional Company keeps the remaining \$10 in return for the advertising and promotional services it provides to Campground un-

Example: Customer obtains a coupon for a free night of camping with the purchase of a night of camping from Campground. Campground receives a \$40 reimbursement from Distributor for each coupon redeemed. The amount subject to sales tax is the total amount that Campground receives from Customer and Distributor.

First night of camping	\$40.00
Second night of camping	+ 40.00
Taxable receipts	\$80.00
5% state sales tax	4.00
Subtotal	\$84.00
Reimbursement from Distributor for night of camping	- 40.00
Amount due from Customer	\$44.00

b. Retailer's Discount or Coupon

Discounts and coupons offered by campgrounds and which are *not reimbursed* by a third party are not subject to Wisconsin sales tax. No Wisconsin sales tax should be charged on the discounts offered by a campground, since they are not receiving any consideration for these discounts.

Example 1: Customer has a coupon for a free night of camping at a campsite with the purchase of a night of camping from Campground. Campground receives no reimbursement from a third party related to redeeming the coupon. The amount subject to sales tax is only the amount that Campground receives from Customer.

First night of camping	\$40.00
Second night of camping	+ 40.00
Subtotal	\$80.00
Coupon for free night of camping	- 40.00
Taxable receipts	\$40.00
5% state sales tax	+ 2.00
Amount due from Customer	\$42.00

Example 2: RV Dealer provides a voucher for a free weekend of camping at Campground to each customer who purchases an RV. RV Dealer does not pay Campground for the vouchers. When a customer redeems a voucher at Campground, no Wisconsin sales tax is due since Campground did not receive any consideration for the vouchers.

Example 3: Campground provides a voucher redeemable for one free night of camping to every person who joins Campground's mailing list at a trade show. When a customer redeems the voucher for the free night of camping, no Wisconsin sales tax is due since Campground did not receive any consideration for the vouchers.

5. Barter and Exchanges

A business may trade its products for services, real property, or intangibles. Sales or use tax may apply to such trades.

A person who sells taxable products or services and receives a service, real property, or intangibles in exchange is subject to Wisconsin sales tax on the sale of the taxable products or services. The amount subject to

IV. CAMPGROUND'S PURCHASES

A. Electricity

1. Electricity Included in Campground Fee

When a campground fee includes a charge for electricity, the electricity is considered to be part of the campground fee and is subject to Wisconsin sales tax. The campground is required to pay tax on its purchase of the electricity.

2. Electricity is Separate and Optional From Campground Fee

When the campground makes a separate and optional charge for electricity, the campground's charge for the electricity is subject to Wisconsin sales tax. The campground may purchase the electricity without tax for resale.

Example 1: Campground offers campsites for \$25 per night. All campsites have electrical hook-ups included. The customer is required to pay \$25 per night regardless of whether the electrical hook-up is used. Campground's \$25 charge per night is subject to Wisconsin sales tax as an admission to an amusement, entertainment, or recreational facility.

Campground's purchases of the electricity from its utility company are also subject to Wisconsin sales or use tax. Campground is the consumer of this electricity provided with the amusement, entertainment, or recreational facility.

Example 2: Campground has two campsite offerings. Type 1 does not include electricity and is \$20 per night. Type 2 includes electricity and is \$25 per night. Campground does not reduce the charge for Type 2 campsites if customers do not want the electricity. Campground's \$20 and \$25 per night charges are subject to Wisconsin sales tax as admissions to an amusement, entertainment, or recreational facilities.

Campground must pay Wisconsin sales or use tax on its purchases of the electricity provided at Type 2 campsites since the electricity charges are not separate and optional.

Example 3: Campground offers campsites for \$25 per night. All campsites have electrical hook-ups available. If a customer wants to use the electrical hook-up, Campground charges an additional \$5 per night. Campground's \$25 charge per night charge for the campsite is subject to Wisconsin sales tax as an admission to an amusement, entertainment, or recreational facility. The \$5 per night charge for electricity is also subject to Wisconsin sales tax.

Campground may purchase the electricity without tax for resale from its utility company because the \$5 charge for the electricity is separate and optional from the purchase of the campsite. Campground should provide its electricity supplier with a *Wisconsin Sales and Use Tax Exemption Certificate (Form S-211)* claiming resale, to purchase this electricity without Wisconsin sales or use tax. (**Caution:** Even though Campground may purchase the electricity used at these campsites without tax for resale, Campground must pay Wisconsin sales or use tax on its purchases of electricity used for purposes other than resale, such as in its offices.)

B. Taxable Purchases

Taxable purchases by a campground include the following (this list is not all-inclusive):

c. Equipment and Appliances Provided with Rentals of Cabins or Trailers

The campground is the consumer of items purchased by them for use by campers with the rental of the cabins or trailers already on a campsite. These items may not be purchased without tax for resale:

- Air conditioners
- Charcoal grills
- Microwave ovens
- Picnic tables
- Refrigerators
- Televisions

d. Equipment and Appliances Used by Owner in Operation of Campground

- ATVs and motor vehicles
- Communication equipment such as telephones and loudspeakers
- Golf carts
- Ice machines
- Laundry machines and dryers
- Recreational equipment, unless solely used for rental to customers
- Vending machines
- Video gambling machines
- Video games, pool tables, dart boards, and jukeboxes

e. Restaurant and Bar Equipment and Supplies

- Bar stools
- Chairs
- Cleaning equipment and supplies
- Cloth napkins
- Cooking equipment and utensils
- Counters
- Dishwasher
- Garbage disposal units
- Glassware
- Refrigerators and freezers
- Serving utensils (see *Note* in Part IV.C.3. relating to certain disposable items.)
- Tables
- Tableware (see *Note* in Part IV.C.3. relating to certain disposable items.)
- Televisions

f. Campground Development and Maintenance

- Gravel, sand, stone, and building materials purchased without installation
- Lawn equipment and supplies

Note: If an item is not used **only** for rental to others (e.g., the campground provides the item at no additional charge or uses the item itself), the purchase of the item is taxable. The campground's rental receipts from this item are also taxable.

Example: Campground charges Customer a rental fee for a pop-up camper, separate and optional from the fee paid for the campsite. Customer chooses a campsite where he or she erects the pop-up camper. Campground's purchase of the pop-up is exempt from Wisconsin sales and use tax because it is for resale. The pop-up camper rental in the transaction is separate and optional from providing the campsite admission to Customer.

3. Certain Restaurant and Bar Disposable Items

Purchases of paper and plastic **disposable** items which are transferred to customers when **selling** (rather than giving away at no charge) prepared foods, food products, and beverages are **not** subject to Wisconsin sales or use tax. The campground may purchase these items without tax for resale. Examples of such items include paper napkins, paper and plastic cups, straws, disposable placemats, plastic utensils, and styrofoam or paper take-home containers.

Note: Purchases of paper and plastic disposable items which are transferred to customers when **giving away** (rather than selling) prepared foods, food products, and beverages are taxable.

4. Real Property and Real Property Improvements

Purchases of the following real property and improvements to real property are not subject to Wisconsin sales or use tax:

- Installed camping cabins, permanently affixed to the land
- Installed camping trailers, excluding manufactured homes (see next bullet), permanently affixed to the land
- Installed manufactured homes, permanently affixed to the land and the owner of the manufactured home also owns the land (see Publication 231, *Sales and Use Tax Treatment of Manufactured and Modular Homes*, for additional information)
- Installed roads, walks, bridges, fences, and ponds
- Installed swimming pools, either partially or wholly underground
- Land
- Parking lot lighting

Note: If the campground purchases materials to make real property improvements, the campground's purchase of the materials is taxable. See Publication 207, *Sales and Use Tax Information for Contractors*, for additional information.

V. ALCOHOL BEVERAGE AND TOBACCO LAWS

Information about state alcohol beverage and tobacco laws is provided in Publication 302, *Wisconsin Alcohol Beverage and Tobacco Laws for Retailers*.

APPENDIX A

WISCONSIN SALES AND USE TAX EXEMPTION CERTIFICATE

Check One ☐ Single Purchase ☐ Continuous

Purchaser's Business Name

Purchaser's Address

The above purchaser, whose signature appears on the reverse side of this form, claims exemption from Wisconsin state, county, baseball or football stadium, local exposition, and premier resort sales or use tax on the purchase, lease, license, or rental of tangible personal property, property under sec. 77.52(1)(b), items under sec. 77.52(1)(c), goods under sec. 77.52(1)(d), or taxable services, as indicated by the box(es) checked below.

I hereby certify that I am engaged in the business of selling, leasing, licensing, or renting: _____

(Purchaser's description of property, items, goods, or services sold by purchaser.)

Purchaser's description of property or services purchased (itemize property, items, or goods purchased if "single purchase"):

Seller's Name

Seller's Address

REASON FOR EXEMPTION

☐ Resale (Enter purchaser's seller's permit or use tax certificate number) _____

Manufacturing and Biotechnology

- ☐ Tangible personal property (TPP) or item under s.77.52(1)(b) that is used exclusively and directly by a manufacturer in manufacturing an article of TPP or items or property under s.77.52(1)(b) or (c) that is destined for sale and that becomes an ingredient or component part of the article of TPP or items or property under s.77.52(1)(b) or (c) destined for sale or is consumed or destroyed or loses its identity in manufacturing the article of TPP or items or property under s.77.52(1)(b) or (c) destined for sale.
- ☐ Machines and specific processing equipment and repair parts or replacements thereof, exclusively and directly used by a manufacturer in manufacturing tangible personal property or items or property under s.77.52(1)(b) or (c) and safety attachments for those machines and equipment.
- ☐ The repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, and maintenance of machines and specific processing equipment, that the above purchaser would be authorized to purchase without sales or use tax, at the time the service is performed. Tools used to repair exempt machines are not exempt.
- ☐ Fuel and electricity consumed in manufacturing tangible personal property or items or property under s.77.52(1)(b) or (c) in this state.
Percent of fuel exempt: _____ % Percent of electricity exempt: _____ %
- ☐ Portion of the amount of fuel converted to steam for purposes of resale. Percent of fuel exempt: _____ %
- ☐ Property used exclusively and directly in qualified research, by persons engaged in manufacturing at a building assessed under s. 70.995, by persons engaged primarily in biotechnology in Wisconsin, or a combined group member conducting qualified research for another combined group member that meets these requirements.

Farming (To qualify for this exemption, the purchaser must use item(s) exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture, silviculture, or custom farming services.)

- ☐ Tractors (except lawn and garden tractors), all-terrain vehicles (ATV) and farm machines, including accessories, attachments, and parts, lubricants, nonpowered equipment, and other tangible personal property or items or property under s.77.52(1)(b) or (c) that are used exclusively and directly, or are consumed or lose their identities in the business of farming. This includes services to the property and items above.
- ☐ Feed, seeds for planting, plants, fertilizer, soil conditioners, sprays, pesticides, and fungicides.
- ☐ Breeding and other livestock, poultry, and farm work stock.
- ☐ Containers for fruits, vegetables, grain, hay, and silage (including containers used to transfer merchandise to customers), and plastic bags, sleeves, and sheeting used to store or cover hay and silage. Baling twine and baling wire.

INSTRUCTIONS

This certificate may be used to claim exemption from Wisconsin state, county, baseball and football stadium, local exposition, and premier resort sales or use taxes.

Under the sales and use tax law, all receipts from sales of tangible personal property, property, items and goods under sec. 77.52(1)(b), (c), and (d), or taxable services are subject to the tax until the contrary is established. However, a seller who receives a fully completed exemption certificate no later than 90 days after the date of sale is relieved of any responsibility for collection or payment of the tax upon transactions covered by the certificate. A fully completed certificate is one which is completely filled in and indicates the reason for exemption.

RESALE: A purchaser using the resale exemption is attesting that the tangible personal property, property, items, or goods under sec. 77.52(1)(b), (c), or (d), or taxable services being purchased will be resold, leased, licensed, or rented. However, in the event any such property, items, or goods is used for any purpose other than retention, demonstration, or display while holding it for sale, lease, license, or rental in the regular course of business, the purchaser is required to report and pay the tax on the purchase of the property, item, or good.

The following purchasers may make purchases for resale even though they do not hold a Wisconsin seller's permit or use tax certificate: (a) A wholesaler who only sells to other sellers for resale may insert "Wholesale only" in the space for the seller's permit number; (b) A person who only sells or repairs exempt property, such as to a manufacturer or farmer, may insert "Exempt sales only"; (c) A nonprofit organization may insert "Exempt sales only" if its subsequent sales of the tangible personal property, property, items, or goods under sec. 77.52(1)(b), (c), or (d), or taxable services are exempt as occasional sales.

A seller is allowed to accept an exemption certificate from an out-of-state retailer claiming the resale exemption for tangible personal property and items, property, and goods under sec. 77.52(1)(b), (c) and (d), Wis. Stats., drop shipped to a Wisconsin location, regardless of whether or not the out-of-state retailer holds a Wisconsin seller's permit. The out-of-state retailer's permit number, if the other state issues one, and state should be listed on the exemption certificate. If the exemption certificate does not list the Wisconsin seller's permit number or the out-of-state retailer's permit number and state, to be fully complete and valid the exemption certificate must contain a statement indicating the out-of-state retailer is a seller that is not required to hold a permit.

A resale exemption may be granted if the purchaser is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose. If the buyer purchases an item without tax for resale, but uses the item, the buyer owes use tax on its purchase of the item.

MANUFACTURING: "Manufacturing" means the production by machinery of a new article of tangible personal property or items or property under sec. 77.52(1)(b) or (c) with a different form, use, and name from existing materials, by a process popularly regarded as manufacturing, and that begins with the conveying raw materials and supplies from plant inventory to the place where work is performed in the same plant and ends

FARMING: This certificate may not be used by farmers to claim exemption for the purchase of motor vehicles or trailers for highway use, lawn or garden tractors, snowmobiles, or for items used for the personal convenience of the farmer. When claiming an exemption for an ATV which is also registered for public use, a written description including the percentages of time for personal and farm use, must be submitted with the ATV Registration Application.

The sales price from the sale of electricity, natural gas, and other fuels for use in farming are exempt all 12 months of the year. Farmers claiming this exemption should check the box for electricity and fuel located in the "Other" section.

This certificate cannot be used as an exemption for paying Wisconsin motor vehicle fuel tax.

GOVERNMENTAL UNITS AND OTHER EXEMPT ENTITIES: A seller may accept exemption certificates from federal and Wisconsin governmental units and federally recognized American Indian tribes or bands in Wisconsin. Instead of obtaining an exemption certificate, a seller may (1) accept a purchase order from the governmental unit or tribe or band, or (2) record the governmental unit or tribe or band's Certificate of Exempt Status (CES) number on its invoices. Governmental units of other countries and states are not exempt from Wisconsin sales tax.

The exemption for the United States and its unincorporated agencies and instrumentalities may also be claimed by any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.

The exemption for Wisconsin governmental units and other exempt entities may be claimed by: Local Exposition District, Professional Baseball Park District, Professional Football Stadium District, UW Hospitals and Clinics Authority, Wisconsin Aerospace Authority, Health Insurance Risk-Sharing Plan Authority, Wisconsin Economic Development Authority, Fox River Navigational System Authority, public inland lake protection and rehabilitation districts, municipal public housing authorities, uptown business improvement districts, local cultural arts districts, county-city hospitals, sewerage commissions, metropolitan sewerage districts, or joint local water authorities.

Organizations holding a Certificate of Exempt Status (CES) number: Wisconsin organizations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, may purchase products or services exempt from Wisconsin sales tax if the organization holds a CES number issued by the Wisconsin Department of Revenue. Wisconsin and federal governmental units, and any federally recognized American Indian tribe or band in Wisconsin, will also qualify for a CES.

A similar out-of-state organization, generally organized under sec. 501(c)(3) of the Internal Revenue Code, may purchase products or services exempt from Wisconsin sales tax even though it has not been issued a CES number. This exemption does not apply to out-of-state public schools, including public

Camping Unit Projects - State Inspections

Construction Site Inspections of Wisconsin

Inspector: Jerry Anderson

State License #998486

(262)-903-4221

JJKRAnderson@yahoo.com

All projects under 400 Square Feet:

Portable Camping Cabins on Skids

Yurts

Gazebos

Conestoga Wagons

Let's Build In Wisconsin!

STATE OF WISCONSIN
DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES

IN THE MATTER OF RULEMAKING
PROCEEDINGS BEFORE THE
DEPARTMENT OF SAFETY AND
PROFESSIONAL SERVICES

ORDER OF THE
DEPARTMENT OF SAFETY AND
PROFESSIONAL SERVICES
ADOPTING EMERGENCY RULES

The statement of scope for this rule, SS 143-15, was approved by the Governor on December 15, 2015, published in Register 720B on December 28, 2015, and approved by the Secretary of the Department of Safety and Professional Services on January 11, 2016.

The Legislature by SECTION 5 of 2015 Wisconsin Act 49 provides an exemption from presenting this rule to the Governor for approval.

ORDER

An order of the Department of Safety and Professional Services to amend SPS 302.34 (6) and 302.52 (2) and create SPS 320.05 (10), 320.07 (10r), ch. 327, 381.01 (50g) and (50r), and 383.32 (1) (i), relating to camping units.

Analysis prepared by the Department of Safety and Professional Services.

EXEMPTION FROM FINDING OF EMERGENCY

The Legislature by SECTION 5 of 2015 Wisconsin Act 49 provides an exemption from a finding of emergency for the adoption of this rule.

ANALYSIS

Statutes interpreted:

Sections 101.63 (1), 101.82 (1), and 145.02 (2) (b), Stats.

Statutory authority:

Sections 101.63 (1), 101.82 (1), and 145.02 (2) (b), Stats.

Explanation of agency authority:

Section 101.63 (1), Stats. requires the department to adopt rules which establish standards for the construction and inspection of one- and 2-family dwellings and components thereof. The rules shall include separate standards, established in consultation with the [uniform] dwelling code council, that apply only to the construction and inspection of camping units that are set in a fixed location in a campground for which a permit is issued under s. 254.47, that contain a sleeping place, and that are used for seasonal overnight camping. Where feasible, the standards used shall be those nationally recognized and shall apply to the dwelling and to its electrical, heating, ventilating, air

Michigan:

The Michigan Department of Environmental Quality provides rules for the design, construction, and administration of campgrounds in Michigan (Mich Admin Code, R 325.1551 to 325.1599). This includes provisions for the design and construction of structures located in a campground (Mich Admin Code, R 325.1556), plumbing (Mich Admin Code, R 325.1578) and electrical installations (Mich Admin Code, R 325.1583).

Minnesota:

The Minnesota Department of Health provides rules for the design, construction, and administration of campgrounds in Minnesota (Minnesota Rules, chapter 4630). This includes provisions for the design and construction of buildings and sleeping quarters located in children's camps (Minnesota Rules, parts 4630.2400 and 4630.2500).

Summary of factual data and analytical methodologies:

The department received input regarding the regulation of camping units during meetings with the Dwelling Code Council and the POWTS Advisory Code Council. The makeup of these councils is established under s. 15.407 (10), Stats., and consists of members who are appointed by the Governor.

The Dwelling Code Council includes representatives of several types of small businesses. These businesses provide input on design, construction, and inspection interests relative to the Uniform Dwelling Code and provided guidance and insight regarding camping unit design, construction, and inspection. The POWTS Advisory Code Council provided input on the wastewater treatment aspects of camping units at campgrounds. Through these councils, the department was able to gather information on the potential impacts of the rule revisions contained herein.

Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:

As camping units are currently subject to construction standards and inspection procedures under Wisconsin's Uniform Dwelling Code (chs. SPS 320 to 325), these rules do not impose new requirements. The purpose of these rules is to, in accordance with the requirements of ss. 101.63 (1), 101.82 (1), and 145.02 (2) (b), Stats., establish uniform statewide construction standards and inspection procedures for camping units.

Fiscal Estimate:

These rules will not have a fiscal impact.

Effect on small business:

These rules do not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department's Regulatory Review Coordinator may be contacted by email at Jeffrey.Weigand@wisconsin.gov, or by calling (608) 267-2435

SPS 327.01 Purpose. The purpose of this code is to establish uniform statewide construction standards and inspection procedures for camping units in accordance with the requirements of ss. 101.63 (1), 101.82 (1), and 145.02 (2) (b), Stats.

SPS 327.02 Scope. (1) GENERAL. The provisions of this code apply to all camping units built on or after the effective date of this section.

(2) MUNICIPAL ORDINANCES.

(a) A municipality may not adopt an ordinance on any subject falling within the scope of this code including establishing restrictions on the occupancy of camping units for any reason other than noncompliance with the provisions of this code as set forth in s. SPS 327.11 (5). This code does not apply to occupancy requirements occurring after the first occupancy following the final inspection required under s. SPS 327.11 (4).

(b) This code shall not be construed to affect local requirements relating to land use, zoning, post-construction storm water management, fire districts, side, front and rear setback requirements, property line requirements or other similar requirements. This code shall not affect the right of municipalities to establish safety regulations for the protection of the public from hazards at the job site.

(c) Any municipality may, by ordinance, require permits and fees for any construction, additions, alterations or repairs not within the scope of this code.

(d) Any municipality may, by ordinance, adopt the provisions of this chapter to apply to any additions or alterations to existing camping units.

(e) Nothing in this chapter shall prevent a municipality from any of the following:

1. Implementing erosion and sediment control requirements that are more stringent than the standards of this code when directed by an order of the United States Environmental Protection Agency or by an administrative rule of the department of natural resources under s. NR 151.004.

2. Regulating erosion and sediment control for sites that are not under the scope of this chapter.

(f) This code shall not be construed to affect the authority of the department of natural resources to enforce chapters 281 and 283, Stats., and administrative rules promulgated there under.

(3) LEGAL RESPONSIBILITY. The department or the municipality having jurisdiction shall not assume legal responsibility for the design or construction of camping units.

(4) RETROACTIVITY. The provisions of this code are not retroactive, except as specifically stated in a rule.

(5) LANDSCAPING. The scope of this code does not extend to driveways, sidewalks, landscaping, and other similar features not having an impact on the camping unit structure.

(a) *General*. 1. Except as provided in par. (b), cities, villages, towns, and counties approved by the department under ch. SPS 320.06 to exercise jurisdiction over the construction and inspection of new dwellings shall exercise jurisdiction over the construction and inspection of new camping units.

2. Municipalities exercising jurisdiction under subd. 1. shall, by ordinance, adopt this code in its entirety.

3. No additional requirements within the scope of this code may be adopted by a municipality unless approved by the department in accordance with s. SPS 327.17.

(b) *Intent to not exercise jurisdiction*. Municipalities intending not to exercise jurisdiction over the construction and inspection of new camping units shall notify the department, in writing, within 90 days of the effective date of this code.

(c) *Recision of ordinances*. Municipalities that rescind an ordinance under par. (a) shall file a certified copy of the recision with the department within 30 days of adoption.

Note: Notification of intent to not exercise jurisdiction and certified copies of recisions of ordinances should be sent to Department of Safety and Professional Services, Industry Services Division, PO Box 2658, Madison, WI 53701-2658.

(2) **DEPARTMENTAL JURISDICTION**. In municipalities not exercising jurisdiction under sub. (1), the department will oversee enforcement and inspection services for new camping units.

SPS 327.07 State jurisdiction. In accordance with s. 101.64 (8), Stats., municipalities administering the code may be monitored by the department for compliance with the administrative requirements under this code.

SPS 327.08 Definitions. In this chapter:

(1) "Accessory building" means a detached building, not used as a camping unit but is incidental to that of the camping unit and which is located on the same lot. Accessory building does not mean farm building.

(2) "Addition" means new construction performed on a camping unit which increases the outside dimensions of the camping unit.

(3) "Allowable stress" means the specified maximum permissible stress of a material expressed in load per unit area.

(4) "Alteration" means an enhancement, upgrading, or substantial change or modification other than an addition or repair to a camping unit or to electrical, plumbing, heating, ventilating, air conditioning, and other systems within a camping unit.

(5) "Approved" means an approval by the department or its authorized representative. (Approval is not to be construed as an assumption of any legal responsibility for the design or construction of the camping unit.)

(22) "Fireblocking" means a material or device used to retard or prevent the spread of flame or hot gases through concealed spaces into adjacent rooms or areas.

(23) "First floor" means the first floor level above any groundfloor or basement or, in the absence of a groundfloor or basement, means the lowest floor level in the camping unit.

(24) "Flight" means a continuous series of risers and treads, with no intermediate landings.

(25) "Gas appliance" means any device that uses gas as a fuel or raw material to produce light, heat, power, refrigeration, or air conditioning.

(26) "Groundfloor" means that level of a camping unit, below the first floor, located on a site with a sloping or multilevel grade and which has a portion of its floor line at grade.

(27) "Guard" means a barrier erected to prevent a person from falling to a lower level.

(28) "Habitable room" means any room used for sleeping, living, or dining purposes, excluding such enclosed places as kitchens, closets, pantries, bath or toilet rooms, hallways, laundries, storage spaces, utility rooms, and similar spaces.

(29) "Handrail" means a horizontal or sloping rail intended for grasping by a hand, for guidance or support or preventing a fall down a stair.

(30) "Heating load" is the estimated heat loss of each room or space to be heated, based on maintaining a selected indoor air temperature during periods of design outdoor weather conditions. The total heat load includes: the transmission losses of heat transmitted through the wall, floor, ceiling, glass or other surfaces; and either the infiltration losses or heat required to warm outdoor air used for ventilation.

(31) "HVAC" means heating, ventilating and air conditioning.

(32) "HVAC system" means the equipment, distribution network, and terminals that provide either collectively or individually the processes of heating, ventilating, or air conditioning to a building.

(33) "Insignia" or "Wisconsin insignia" means a device or seal approved by the department to certify compliance with this code.

(34) "Kitchen" means an area used, or designed to be used, for the preparation of food.

(35) "Land disturbing construction activity" means any man-made alteration of the land surface resulting in a change in the topography or existing vegetative or non-vegetative soil cover, that may result in storm water runoff and lead to an increase in soil erosion and movement of sediment.

(36) "Listed and listing" means equipment or building components which are tested by an independent testing agency and accepted by the department.

(37) "Loft" means an upper room or floor with one side that has at least 50% of the space from the floor to the ceiling open to the floor below.

(b) "Laminated shingle" means a shingle with a second layer of asphalt and mat laminated to the first layer, usually in a design pattern to simulate the dimensional appearance of natural slate or wood shakes.

(c) "Organic asphalt shingle" means a shingle with an internal mat composed of organic fibers, such as cellulose, that is saturated and coated with asphalt.

(d) "Strip shingle" means a rectangular shingle that relies either on a sealant or on a combination of weight and stiffness to resist wind uplift, rather than using interlocking tabs.

(53) "Stair," "stairs," or "stairway" means one or more risers that form a continuous passage from one elevation to another.

(54) A "story" is that portion of a camping unit located between the floor and the ceiling.

(55) "Vent" means a vertical flue or passageway to vent fuel-burning appliances.

(56) "Ventilation" means the process of supplying or removing air by natural or mechanical means to or from any space.

(57) "Waters of the state" includes those portions of Lake Michigan and Lake Superior within the boundaries of Wisconsin, and all lakes, bays, rivers, streams, springs, ponds, wells, impounding reservoirs, marshes, watercourses, drainage systems and other surface waters or groundwaters, natural or artificial, public or private, within the state or its jurisdiction.

(58) "Window" means a glazed opening in an exterior wall, including glazed portions of doors, within a conditioned space.

SPS 327.09 Wisconsin camping unit building permit. (1) WHERE REQUIRED. A Wisconsin camping unit building permit shall be obtained from the municipality administering and enforcing this code or from a registered UDC inspection agency administering and enforcing this code in a municipality where the department has jurisdiction pursuant to s. 101.651 (3) (b), Stats., before any construction of a camping unit may begin.

(2) INSPECTIONS. A person who obtains a Wisconsin camping unit building permit from a registered UDC inspection agency shall retain the same agency to conduct the inspection of the camping unit under s. SPS 327.11.

SPS 327.10 Procedure for obtaining camping unit building permit.

(1) APPLICATION. Application for a Wisconsin camping unit building permit shall be on forms obtained from the department, the municipality, or the authorized UDC inspection agency administering and enforcing this code. No application shall be accepted that does not contain all the information requested on the form.

(2) FILING OF PERMIT APPLICATIONS. (a) A Wisconsin camping unit building permit shall be filed with the municipality or the authorized UDC inspection agency administering and enforcing this code.

2. Rough electrical.

3. Rough plumbing.

4. Rough heating, ventilating and air conditioning.

(b) All categories of work for rough inspections may be completed before the notice for inspection is given, provided the work has not been covered.

(c) The applicant may request one rough inspection or individual rough inspections.

(d) A separate fee may be charged for each individual inspection.

(4) FINAL INSPECTION REQUIRED PRIOR TO OCCUPANCY. (a) A camping unit may not be occupied until a final inspection has been made of a camping unit's construction, HVAC, electrical, plumbing, and transfer tank that finds no critical violations of this code that could reasonably be expected to affect the health or safety of a person using the camping unit.

(b) If the municipality or authorized UDC inspection agency conducting the inspection under this subsection did not conduct the inspection under sub. (3), the final inspection under this subsection may not take place until the municipality or authorized UDC inspection agency is provided a copy of an inspection report or other written verification of a pass result for all inspections required under sub. (3).

(5) NOTICE OF COMPLIANCE OR NONCOMPLIANCE.

(a) Upon finding of compliance for an inspection under sub. (4), the municipality shall assign a Wisconsin insignia to the owner of the camping unit as provided in s. SPS 327.12 (1).

(b) Upon finding of noncompliance for an inspection under sub. (3) or (4), the municipality or authorized UDC inspection agency enforcing this code shall notify the applicant of record and the owner, in writing, of the violations to be corrected.

(c) The municipality or authorized UDC inspection agency shall order all cited violations corrected within 30 days after written notification, unless an extension of time is granted under s. SPS 327.18.

(6) VOLUNTARY INSPECTION. The department or its authorized representative may, at the request of the owner, enter and inspect camping units, subject to the provisions of this code, to ascertain compliance with this code.

(7) RECORD KEEPING.

(a) *Municipal enforcement.* Municipalities that have adopted an ordinance to enforce this code shall maintain records in accordance with all of the following:

1. A record shall be made of each visit to a site, each inspection performed and the pass or fail results of each inspection.

2. Applications forms, correction orders, correspondence and inspection records shall be maintained for 7 years after completion of the camping unit.

SPS 327.13 Suspension or revocation of Wisconsin camping unit building permit.

(1)

(a) The municipality or the registered UDC inspection agency administering and enforcing this code may suspend or revoke any Wisconsin camping unit building permit where it appears that the permit or approval was obtained through fraud or deceit, where the applicant has willfully refused to correct a violation order, or where the inspector is denied access to the premises.

(b) No construction may take place on the camping unit after suspension or revocation of the permit.

(2) Any person aggrieved by a determination made by the department, a municipality, or a registered UDC inspection agency may appeal the decision in accordance with s. SPS 327.18.

SPS 327.14 Effect of suspension and revocation.

(1) BEARING OF INSIGNIA. Upon suspension or revocation under s. SPS 327.13, the camping unit shall not be entitled to bear the Wisconsin insignia unless the municipality has inspected, or caused to be inspected, such camping unit and is satisfied that all requirements for approval have been met.

(2) RETURN OF INSIGNIAS. The owner shall return to the municipality a Wisconsin insignia assigned to a camping unit no later than 30 days from the effective date of any suspension or revocation under s. SPS 327.13.

SPS 327.15 Approval of products.

(1) VOLUNTARY APPROVAL. (a) Materials, equipment and products regulated by this code may receive a written approval from the department indicating code compliance.

(b)

1. Approval of materials, equipment and products shall be based on sufficient data, tests and other evidence that prove the material, equipment or product is in compliance with the standards specified in this code.

2. Tests, compilation of data, and calculations for materials, equipment and products shall be conducted by a qualified independent third party.

(2) ALTERNATE APPROVAL. (a) Materials, equipment and products, including experimental materials, equipment, and products, which meet the intent of this code and which are not approved under sub. (1) shall be permitted if approved in writing by the department.

(b)

1. Approval of materials, equipment and products shall be based on sufficient data, tests, and other evidence that prove the material, equipment, or product meets the intent of the standards specified in this code.

(5) **UNGRADED OR USED MATERIALS.**

(a) Ungraded or used building materials may be used or reused as long as the material possesses the essential properties necessary to achieve the level of performance required by the code for the intended use.

(b) The department or the municipality enforcing this code may require tests in accordance with sub. (1) or (2).

SPS 327.16 Petition for variance. The department may grant a variance to a rule only if the variance does not result in lowering the level of health, safety, and welfare established or intended by the rule. The department may consider other criteria in determining whether a variance should be granted including the effect of the variance on uniformity.

(1) **APPLICATION FOR VARIANCE.** Application for a petition for variance shall be made on a form furnished by the department. The applicant shall submit the petition for variance application to the municipality exercising jurisdiction in order to receive the municipal recommendation. Where no municipality exercises jurisdiction, the application shall be submitted to the department. The following items shall be submitted when requesting a variance:

(a) A clear written statement of the specific provisions of this code from which a variance is requested and the method of establishing equivalency to those provisions.

(b) A fee in accordance with s. SPS 302.52. The municipality may require a fee for the processing of the application in addition to the department's fee.

(2) **MUNICIPAL RECOMMENDATION.** The municipality administering and enforcing this code shall submit all applications for variance to the department, together with a municipal recommendation within 10 business days after receipt of the application. The recommendation of the municipality shall include the following items:

(a) Inspections performed on the property.

(b) The issuance of correction orders on the property.

(c) An assessment of the overall impact of the variance on the municipality.

(3) **DEPARTMENTAL ACTION.** Where a municipality administers and enforces the code, the department shall decide petitions for variance and shall mail notification to the municipality and the applicant within 5 business days after receipt of the application and municipal recommendation. Where the department enforces the code, the department shall decide petitions for variance within 15 business days after receipt of the application and fees.

(4) **APPEALS.** A person or municipality may appeal the determination of the department in the manner set out in s. 101.02 (6) (e) to (i) and (8), Stats.

Note: Chapter 68, Stats., provides that municipalities may adopt alternate administrative appeal procedures that provide the same due process rights as ch. 68, Stats. Municipalities having adopted such alternate procedures may follow those alternate procedures.

(3) **APPEALS OF ORDERS AND DETERMINATIONS BY THE DEPARTMENT.** Appeals of an order of the department made pursuant to the provisions of this code, including denials of application for permits, shall be in accordance with the procedure set out in s. 101.02 (6) (e) to (i) and (8), Stats. The department shall review and make a determination on an appeal of an order or determination within 60 business days of receipt of all calculations and documents necessary to complete the review.

(4) **EXTENSIONS OF TIME.**

(a) The time for correction of cited orders as set out in s. SPS 327.11 shall automatically be extended in the event that an appeal of said orders is filed. The extension of time shall extend to the termination of the appeal procedure and for such additional time as the department or municipality administering and enforcing this code may allow.

(b) The department or municipality administering and enforcing this code may grant additional reasonable time in which to comply with a violation order.

SPS 327.19 Adoption of standards.

(1) **CONSENT.** Pursuant to s. 227.21 (2), Stats., the attorney general has consented to the incorporation by reference of the standards listed in Tables 327.19-1 to 327.19-7.

(2) **ADOPTION OF STANDARDS.** The standards referenced in Tables 327.19-1 to 327.19-7 are incorporated by reference into this chapter.

Note: Copies of the adopted standards are on file in the offices of the department and the legislative reference bureau. Copies of the standards may be purchased, or are available for free, through the respective organizations or other information listed in Tables 327.19-1 to 327.19-7.

(3) **ALTERNATE STANDARDS.**

(a) Alternate standards that are equivalent to or more stringent than the standards incorporated by reference in this chapter may be used in lieu of incorporated standards when approved by the department or if written approval is issued by the department in accordance with par. (b).

(b)

1.

a. Upon receipt of a fee and a written request, the department may issue an approval for the use of the alternate standard.

b. The department shall review and make a determination on an application for approval within 40 business days of receipt of all forms, fees, and documents required to complete the review.

Table 327.19-3

ICC	The International Code Council 500 New Jersey Avenue, NW, 6th Floor Washington, D.C. 20001 www.iccsafe.org
Standard Reference Number	Title
ICC 400-2012	Standard on the Design and Construction of Log Structures

Table 327.19-4

NAIMA	North American Insulation Manufacturers Association 11 Canal Center Plaza, Suite 103 Alexandria, VA 22314 www.naima.org
Standard Reference Number	Title
1. 3rd Edition, 2002	Fibrous Glass Residential Duct Construction Standards

Table 327.19-5

NFPA	National Fire Protection Association 1 Batterymarch Park Quincy, MA 02269 www.nfpa.org
Standard Reference Number	Title
1. NFPA 13D 2013	Standard for the Installation of Sprinkler Systems in One- and Two-Family Dwellings and Manufactured Homes
2. NFPA 54/ANSI Z223.1 2015	National Fuel Gas Code

Table 327.19-6

SMACNA	Sheet Metal and Air Conditioning Contractors' National Association 4201 Lafayette Center Drive Chantilly, VA 20151-1219 www.smacna.org
Standard Reference Number	Title
1. Seventh Edition, 1998	Residential Comfort System Installation Standards Manual
2. Seventh Edition, 2003	Fibrous Glass Duct Construction Standards

(3) STRUCTURAL STANDARDS. (a) *General.* Design, construction, installation, practice and structural analysis shall conform to the following nationally recognized standards.

(b) *Wood.*

1. Structural lumber, glue-laminated timber, timber pilings, and fastenings shall be designed in accordance with the "National Design Specification for Wood Construction" and the "Design Values for Wood Construction," a supplement to the National Design Specification for Wood Construction, except the provisions of section 4.1.7 shall also apply to reused lumber. Reused lumber shall be considered to have a duration of load factor of 0.90.

2. Span tables for joists and rafters approved by the department may be used in lieu of designing by structural analysis.

3. Sawn lumber that is not graded in accordance with the standards under subd. 1., shall use the NDS published allowable design stresses for the lumber species using grade number 3 when used for studs, stringers, rafters or joists and may use grade number 1 when used for beams, posts, or timbers.

(c) *Whole logs.* Camping units constructed of whole logs shall conform to ICC 400, Standard on the Design and Construction of Log Structures.

Note: This standard requires the minimum log diameter to be 8 inches.

(d) *Fasteners.*

1. All building components shall be fastened to withstand the dead load and live load.

2. Fasteners shall comply with the schedule listed in Table 327.20-2.

Note: Other fastening methods may be allowed if engineered under s. SPS 327.20 (3).

Table 327.20-2

MINIMUM FASTENER SCHEDULE TABLE

Other interior and exterior panel products and finishes installed per manufacturer requirements.

For engineered connectors, use manufacturer's specified fasteners.

<u>Description of Building Materials/Connection</u>	<u>Number and Type of Fastener^{1 2 3}</u>
Floor Framing	
Joist to joist, face nailed over support	3-8d
Joist to sill or girder, toe nail	3-8d
Band or rim joist to joist, end nail	3-16d
Band or rim joist to sill or top plate	2-16d at 16 o.c.
Bridging to joist, toe nail each end	2-8d
Built-up girder and beams, top loaded	10d at 32" o.c. at top and bottom and staggered and two at ends and at each splice

Panel Sheathing

Material	Fastener	Spacing of Fastener	
		Edges	Intermediate Supports
Engineered wood panel for subfloor and roof sheathing and wall corner wind bracing to framing			
5/16" to 1/2"	6d common or deformed nail or staple, 1 1/2"	6"	12" ⁴
5/8" to 3/4"	8d smooth or common, 6d deformed nail, or staple, 14 ga. 1 3/4"	6"	12" ⁴
7/8" to 1"	8d common or deformed nail	6"	12"
1 1/8" to 1 1/4"	10d smooth or common or 8d deformed nail	6"	12"
Combination subfloor/ underlayment to framing			
3/4" or less	6d deformed or 8d smooth or common nail	6"	12"
7/8" to 1"	8d smooth, common or deformed nail	6"	12"
1 1/8" to 1 1/4"	10d smooth or common or 8d deformed nail	6"	12"
Wood panel siding to framing			
1/2" or less	6d corrosion-resistant siding and casing nails	6"	12"
5/8"	8d corrosion-resistant siding and casing nails	6"	12"
1/2" structural cellulosic fiberboard sheathing	1 1/2" galvanized roofing nail; 8d common nail; staple 16 ga., 1 1/2" long	3"	6"
25/32" structural cellulosic fiberboard sheathing	1 3/4" galvanized roofing nail; 8d common nail; staple 16 ga., 1 3/4" long	3"	6"
1/2" gypsum sheathing ⁵	1 1/2" galvanized roofing nail; 6d common nail; staple galvanized 1 1/2" long; 1 1/4" screws, Type W or S	4"	8"
5/8" gypsum sheathing ⁵	1 3/4" galvanized roofing nail; 8d common nail; staple galvanized 1 5/8" long; 1 5/8" screws, Type W or S	7"	7"

- 1 All nails are smooth-common, box or deformed shank except where otherwise stated.
- 2 Nail is a general description and may be T-head, modified round head or round head.
- 3 Staples are 16-gauge wire, unless otherwise noted, and have a minimum 7/16" o.d. crown width.
- 4 Staples shall be spaced at not more than 10" o.c. at intermediate supports for floors.
- 5 Apply vertically 4" x 8" or 4" x 9" panels.

(4) ALTERNATE MATERIALS AND STANDARDS. No part of this code is intended to prohibit or discourage use of alternate, equivalent materials or standards or the construction of innovative or nonconventional camping units.

(c) Exterior handrails shall be constructed of metal, decay resistant or pressure-treated wood, or shall be protected from the weather.

(2) **GUARDS.** (a) Except as provided in par. (b), all openings between floors, and open sides of landings, platforms, balconies, lofts, or porches that are more than 16 inches above grade or a floor shall be protected with guards.

(b) For exterior applications, open sides of decks, landings, porches, or similar structures that are more than 24 inches above grade shall be protected with guards. The 24 inch vertical measurement shall be taken from the lowest point within 3 feet horizontally from the edge of the deck, landing, porch, or similar structure.

(c) Guards shall be constructed to prevent the through-passage of a sphere with a diameter of 4 3/8 inches, when applying a force of 4 pounds.

(d) This subsection does not apply to window wells, egress wells, and retaining walls.

SPS 327.23 Ladders. Ladders which are used as part of a required exit shall be designed to withstand loads of at least 200 pounds.

SPS 327.24 Ceiling height. All habitable rooms, kitchens, hallways, bathrooms, and corridors shall have a ceiling height of at least 7 feet, except as follows:

(1)

(a) Rooms may have ceiling heights of less than 7 feet provided at least 50% of the room's floor area has a ceiling height of at least 7 feet. Any area with a ceiling height of less than 5 feet may be ignored in this calculation.

(b) The 50% limit in par. (a) does not apply to subs. (3) to (6).

(2) Beams and girders or other projections may project to no more than 8 inches below the required ceiling height.

(3) The ceiling height extending back from the front edge of a water closet may slope to below 7 feet, but may not go below 5 feet until beyond the back of the water closet.

(4) The ceiling height extending back from the front edge of a lavatory may be less than 7 feet, but may not go below 5 feet until beyond the back of the lavatory.

(5) A ceiling height of less than 7 feet may be provided between the rear rim of a bathtub and a wall of the room abutting that rim, or between the side rim and a room wall abutting that rim.

(6) A ceiling height of less than 7 feet may be provided between the rear wall of a shower stall and a wall of the room abutting that rear wall, or between the side wall of a shower and a room wall abutting that side wall.

SPS 327.25 Fireblocking.

(1) **FIREBLOCKING LOCATIONS.** Fireblocking shall be provided in all of the following locations:

owner, or any state, county, city, village or town officer, agent or employee charged under statute or municipal ordinance with powers or duties involving inspection of real or personal property, gives written notice to the owner that the smoke detector is not functional the owner shall provide, within 5 days after receipt of that notice, any maintenance necessary to make that smoke detector functional.

(2) Smoke alarms and detectors shall be installed and maintained in accordance with the manufacturer's specifications. Interconnection of smoke alarms and detectors is not required.

SPS 327.27 Carbon monoxide alarms.

(1) GENERAL. A listed and labeled carbon monoxide alarm shall be installed within 10 feet of a fireplace or fuel-burning appliance.

(2) ELECTRICAL SERVICE. If electrical service for a camping unit is provided by a public utility, a carbon monoxide alarm required under sub. (1) shall be continuously powered by the camping unit electrical service and shall have a backup battery power supply.

SPS 327.28 Protection against decay and termites.

(1) Wood used in any of the applications under this section shall meet all of the following requirements:

(a) The wood shall be labeled and pressure treated with preservative in accordance with an AWP standard or shall be naturally durable and decay-resistant or shall be engineered to be decay resistant.

(b) The wood shall be pressure treated with preservative or shall be naturally termite-resistant unless additional steps are taken to make the wood termite-resistant.

(2) Wood used in the following locations shall be as required under sub. (1):

(a) Resting directly upon or embedded in earth.

(b) Floor joists or sleepers that meet all of the following conditions:

1. The joists or sleepers are protected from the weather.

2. The joists or sleepers are within 18 inches above a lower floor surface, deck or soil.

(c) Floor joists exterior to the camping unit that are within 18 inches above exterior grade, unless protected with a moisture barrier.

Note: Acceptable moisture barriers for this application include 3/4 -inch exterior preservative-treated plywood, or ice dam protection material listed as meeting the requirements of ASTM D 1970 or vapor retarder material, provided they are protected from physical and UV light damage.

(d) Girders that span directly over and within 12 inches of earth.

(e) Sills and rim joists that rest on concrete or masonry and are also below grade or within 8 inches above final exterior grade.

5. The fastener has coating types and weights in accordance with the fastener manufacturer's recommendations. In the absence of the manufacturer's recommendations subd. 1., 2., 3., or 4. shall apply.

Note: "Zinc plated," "zinc coated," "chrome plated," etc., fasteners do not necessarily comply with either of these standards.

(b) When a fastener is used with a hanger or other metal fixture, the fastener shall be of the same material as the hanger or metal fixture.

Note: When separate pieces are in close contact, zinc corrodes rapidly in the presence of plain steel. Zinc corrodes much more rapidly in the presence of stainless steel.

(c) For the purposes of this section, a fastener includes nails, screws and bolts, along with nuts and washers.

SPS 327.29 Floor design. Floors shall support all dead loads plus the minimum unit live loads as set forth in s. SPS 327.20. The live loads shall be applied to act vertically and uniformly to each square foot of horizontal floor area.

SPS 327.30 Wood floors in contact with the ground. Wood floors in contact with the ground shall be designed and constructed in accordance with the wood-foundation standards adopted in Table 327.19-2.

SPS 327.31 Wood frame floors. Unless designed through structural analysis, wood frame floors shall comply with the following requirements:

(1) **FLOOR JOISTS.** (a) Floor joists shall comply with the structural requirements and live load determination under s. SPS 327.20.

(b) Where the joists of a floor system are parallel to, and located between bearing walls above and below, the joists shall be doubled.

(2) **FLOOR TRUSSES.** Metal plate connected wood floor trusses shall be designed in accordance with the Design Specifications for Metal Plate Connected Parallel Chord Wood Trusses and the National Design Specification for Wood Construction. Truss members shall not be cut, bored or notched.

(3) **GIRDERS AND BEAMS.** (a) Wood girders and beams shall be fitted at the post or column. Adjoining ends shall be fastened to each other to transfer horizontal loads across the joint. Beams shall also be fastened to the posts with framing anchors, angle clips, or equivalent.

(b) Where intermediate beams are used, they shall rest on top of the girders; or shall be supported by ledgers or blocks fastened to the sides of the girders; or they may be supported by approved metal hangers into which the ends of the beams shall be fitted.

(c) Lateral restraint for all wood beams shall be provided at all columns using a saddle or other approved connection where the beam meets one of the following conditions:

1. The beam is not restrained at both ends.

(c) *Engineered wood products.* Notching or boring of engineered wood products shall be done in accordance with the manufacturer's instructions provided those instructions were developed through structural analysis or product testing.

(6) OVERHANG OF FLOORS. (a) *General.* Except as provided in pars. (b) and (c), a floor joist overhang shall be cantilevered beyond the outer edge of the supporting wall below it by no more than the actual depth of the joist or shall be designed through structural analysis in accordance with s. SPS 327.20 (3).

(b) *Joist overhangs parallel to the main floor framing system.* Joist overhangs that are extensions of, and parallel to, the main floor framing system may extend beyond the depth of the joist without structural analysis provided they meet all of the following conditions:

1. The overhang is cantilevered no more than 2 feet beyond the outer edge of the supporting wall below it.

2.

a. The overhang supports a uniform load limited to the weight of the bearing wall and the tributary roof area above it.

b. The tributary length of the roof area, excluding the eave overhang, is no more than 2 feet greater than the actual length of the joist directly below.

c. The eave overhang is no more than 2 feet.

Note: The tributary length is usually half the span of the joist or rafter.

3. The joist overhang does not support any concentrated loads. For the purposes of this subsection, a framed opening in the wall with a rough opening of 4 feet or less shall be considered uniform loading.

4.

a. The cantilevered joist is doubled at the supporting wall.

b. The doubled joist length extends inward beyond the inner edge of the supporting wall by the same distance as the cantilever.

c. The added joist member is secured to the main joist.

(c) *Joist overhangs perpendicular to the main floor framing system.* Joist overhangs that are perpendicular to the main floor framing system, or lookout joists, may extend beyond the depth of the joist without structural analysis provided they meet all of the following conditions:

1. The joist overhang is cantilevered no more than 2 feet beyond the outer edge of the supporting wall below it.

2.

a. A double floor joist is used to support the lookout joist.

b. The double floor joist is located a distance of at least 2 times the cantilever length inward from the outer edge of the supporting wall below.

Note: Under ACI 318 section 7.7, the minimum cover for a 5/8-inch-diameter or smaller bolt is 1 1/2 inches.

(c) With wood floor joists that are parallel to the foundation wall, the sill plate may not extend beyond the load-bearing surface of the wall by more than one-half of the nominal thickness of the joist that bears on the sill plate.

Note: As used throughout this subchapter and in the standards that the subchapter incorporates by reference, the shorter side of the cross-sectional area of a wood member is the thickness of the member. The longer side of the cross-sectional area is the depth, when the longer side is vertical; and it is the width when the longer side is horizontal.

Note: Under sub. (6), wood floor joists that are perpendicular to the foundation wall can extend beyond the foundation wall by a distance of up to the depth of the joist.

Table 327.31-A
ALLOWABLE SPANS FOR PLYWOOD FLOOR SHEATHING CONTINUOUS
OVER TWO OR MORE SPANS AND FACE GRAIN PERPENDICULAR TO
SUPPORTS¹

<u>Span Rating</u> ²	<u>Plywood Thickness</u>	<u>Maximum span</u> ³
32/16	15/32", 1/2", 5/8"	16" ⁵
40/20	19/32", 5/8", 3/4", 7/8"	20" ^{4,5}
48/24	23/32", 3/4", 7/8"	24"

1 These values apply to C-D, C-C, and Structural I and II grades only. Spans shall be limited to values shown because of possible effect of concentrated loads.

2 Span Rating appears on all panels in the construction grades listed in footnote 1.

3 Plywood edges shall have approved tongue and groove joints or shall be supported with blocking, unless 1/4-inch minimum thickness underlayment or 1 1/2 inches of approved cellular or lightweight concrete is installed or finished floor is 25/32-inch wood strip. Allowable uniform load based on deflection of 1/360 of span is 165 pounds per square foot.

4 For joists spaced 24 inches on center, plywood sheathing with Span Rating 40/20 or greater can be used for subfloors when supporting 1 1/2 inches lightweight concrete.

5 May be 24 inches if 25/32-inch wood strip flooring is installed at right angles to joists.

(2) A deck attached to a camping unit shall have a ledger attachment that meets the requirement under sub. (1).

(3) Corrosion-resistant flashing shall be installed where a deck attaches to the wall or floor assembly of a camping unit.

(4) The handrail and guard requirements of s. SPS 327.22.

(5) The decay protection requirements of s. SPS 327.28.

SPS 327.33 Exterior covering.

(1) GENERAL. The exterior walls shall be covered with a permanent weather resistant finish.

(2) DURING CONSTRUCTION. During construction, wall cavity insulation may not be installed until a water-resistant covering is in place over the wall cavity and windows, doors and a roof with at least underlayment are installed.

Note: An example of acceptable water-resistant covering for a wall is foam sheathing with permanently taped joints.

(3) FLASHING. (a) Corrosion-resistant flashing shall be installed in the exterior wall to prevent water from entering the wall cavity or coming in contact with the structural framing components.

(b) The flashing shall extend to the surface of the exterior wall finish and prevent water from reentering the exterior wall.

(c)

1. Any joints between 2 pieces of flashing that form a vertical joint shall be lapped a minimum of 6 inches and sealed.

2. Any joints between 2 pieces of flashing that form a horizontal joint shall be lapped a minimum of 2 inches and sealed unless otherwise specified by the flashing manufacturer.

3. Sealants used for flashing shall be exterior grade and shall be compatible with the materials being sealed.

(d) Flashing shall be provided at all of the following locations:

1. At the top of all exterior door and window openings, unless using self-flashing windows that provide at least one inch of flashing around the opening, including the corners.

2. At the intersection of chimneys or other masonry construction with frame walls.

3. Under and at the ends of masonry, wood or metal copings and sills.

4. Continuously above all projecting wood trim.

5. Where porches, decks or stairs attach to a wall or floor assembly of wood frame construction.

2. Spray-applied water-resistive barriers shall be approved under the International Code Council Evaluation Services.

Note: For approval criteria, see ICC-ES acceptance criteria AC 212 or successor document.

(d) *Application.* 1. Horizontal seams in sheet or strip material shall be overlapped such that the upper layer extends over the lower layer at least 2 inches.

2. Vertical seams in sheet or strip materials shall be overlapped at least 6 inches.

3. Any rips, tears or voids shall be patched in accordance with subds. 1. and 2.

(e) *Penetrations.* 1. Penetrations caused by fasteners of the water-resistive barrier or the weather-resistant exterior covering do not require sealing.

2. Penetrations of 5 square inches or less with an annular space of no more than ½ inch shall be sealed with caulk or similar material.

3. Penetrations of greater than 5 square inches shall be flashed in accordance with sub. (3).

SPS 327.34 Wood frame walls. Unless designed through structural analysis, wood frame walls shall comply with the following requirements.

(1) **STUD CONFIGURATION.** Studs in the exterior walls shall be placed with the wide faces perpendicular to the plane of the wall.

Note: See s. SPS 327.28 for requirements on treating wood for decay and termite resistance.

(2) **TOP PLATES.** (a) *General.* Except as allowed under subd. 3., top plates shall be provided and configured as follows:

1. Studs at bearing walls shall be capped with double top plates.

2. End joints in double top plates shall be offset at least 2 stud spaces.

3. Double top plates shall be overlapped at the corners and at intersections of partitions.

4. The plate immediately above the stud may have a joint only when directly over the stud.

(b) *Notching and boring.* 1. When piping or ductwork is placed in an exterior wall or an interior load-bearing wall, such that at least half of the top plate is removed, the plate shall be reinforced with a steel angle at least 2 inches by 2 inches by 20 gauge thick.

Note: 20 gauge is approximately 0.036 inch.

2. The steel angle shall span the gap and extend at least to the midpoint of the adjacent stud spaces.

3. Other equivalent materials may be used in accordance with s. SPS 327.20.

1. Manufactured columns shall follow the manufacturer's testing and listing.
2. Columns made of steel stock, not meeting the requirements of subd. 1., shall follow a nationally accepted design specification or the size shall be determined through structural analysis or load testing.

(d) *Wood posts or columns.* Wood posts or columns shall be sized according to Table 327.34 or the size shall be determined through structural analysis or load testing.

(7) **FOUNDATION CRIPPLE WALLS.** (a) Foundation cripple walls shall be framed with studs at least as large as the studs above.

(b) When more than 4 feet in height, cripple walls shall be framed with studs needed for an additional floor level.

(c) Cripple walls shall be sheathed on at least one side for its entire length with a wood structural panel that is fastened to both the top and bottom plates or the cripple walls shall be constructed of solid blocking.

(d) Cripple walls shall be fully supported by a continuous foundation.

Table 327.34
WOOD COLUMNS

<u>Wood Nominal Size</u>	<u>Cross Section Area</u>	<u>Height (feet)</u>	<u>Allowable Load (pounds)</u>
4" x 4"	12.25"	8	4,900
		10	3,100
		12	2,150
4" x 6"	19.25"	8	7,700
		10	4,900
		12	3,400
6" x 6"	30.25"	8	30,000
		10	18,900
		12	13,300

Note: This Table is based on a modulus of elasticity or E of 1,000,000 psi and a fiber bending strength or Fb of 1,000 psi.

SPS 327.35 Roof design and framing.

(1) ROOF RAFTERS.

(a) *General.* 1. Rafters shall be notched to fit the exterior wall plate and fastened to the wall.

2. Collar ties shall be installed on the upper third of every third pair of abutting roof rafters or every 48 inches, whichever is less.

(b) *Ridge boards.* 1. Where rafters meet to form a ridge, the rafters shall be attached to a ridge board.

(4) ROOF TRUSSES.

(a) Metal plate connected wood roof trusses shall be designed in accordance with TPI 1 and the NDS adopted under s. SPS 327.19.

(b) Truss members shall not be cut, bored or notched, except as allowed under sub. (5) (d).

(c) If connection is provided to stabilize a non-load bearing wall, a slotted expansion joint or clip shall be used.

(5) NOTCHING AND BORING.

(a) *General.* 1. Notching and boring of beams or girders is prohibited unless determined through structural analysis.

2. Notching and boring of ceiling joists and rafters shall comply with pars. (b) and (c).

(b) *Notching.* 1. Notches located in the top or bottom of ceiling joists and rafters are prohibited from all of the following:

- a. Having a depth exceeding $1/6$ the depth of the member.
- b. Having a length exceeding $1/3$ the depth of the member.
- c. Being located in the middle $1/3$ of the span of the member.

2. Where ceiling joists or rafters are notched at the ends, the notch may not exceed $1/4$ the depth of the member.

3. Bird mouth cuts may not exceed $1/3$ the depth of the rafter unless the seat cut bears fully on the wall plate.

(c) *Boring.* 1. Holes bored within 2 inches of the top or bottom of ceiling joists or rafters may not be located in the middle $1/3$ of the span of the member.

2. The diameter of a hole may not exceed $1/3$ the depth of the member.

3. A hole may not be bored within 2 inches of a notch or another hole.

4. The distance between adjacent holes may not be less than the diameter of the larger hole.

(d) *Engineered wood products.* Notching or boring of engineered wood products shall be done in accordance with the manufacturer's instructions provided those instructions were developed through structural analysis or product testing.

(9) ROOF SHEATHING, BOARDS AND PLANKING.

(a) *Structural sheathing.* The allowable loads and spans for structural sheathing shall be in accordance with the grade stamp on the panel.

(b) *Roof boards.* 1. Where the rafter spacing is 24 inches on center or less, roof boards may be used that have a minimum thickness of $5/8$ -inch for solid sheathing and $3/4$ -inch for spaced sheathing.

Note: Section SPS 327.04 (2) requires compliance with all parts of this code, including these roofing provisions, for an alteration to any camping unit that is regulated under this code.

(c) *Fiberglass shingles.* Fiberglass asphalt shingles shall conform to ASTM D 3462 except that laminated shingles shall have a tear strength of at least 1450 grams in each ply.

(4) **OTHER ROOF COVERINGS.** All roof coverings not otherwise addressed in this section shall be installed in accordance with the manufacturer's instructions or a national standard recognized by the department.

(5) **REROOFING.** New roof coverings may not be installed over existing roof coverings where any of the following conditions exist:

(a) The existing roof or roof covering is water-soaked or has deteriorated such that it is inadequate as a base for additional roofing.

(b) The existing roof is wood shake, slate, clay, cement or asbestos-cement tile.

(c) The existing roof has 2 or more applications of any type of permanent roof covering.

(6) **FLASHING.**

(a) *General.* Flashing shall be installed at the junction of chimneys and roofs, in all valleys, and around all roof openings.

(b) *Flashing of open valleys.* 1. Open valleys shall be flashed with at least No. 28 gauge corrosion-resistant sheet metal, 16 inches wide, or a layer of at least 50-pound roll roofing, 16 inches wide, placed over a layer of number 15 roofing underlayment.

2. Flashing sections shall be overlapped by at least 4 inches.

(c) *Flashing of closed valleys.* Where shingles are laced or woven over the valley, the valley shall be flashed with one of the following:

1. At least one layer of 50-pound roofing, at least 20 inches wide, over a layer of number 15 roofing underlayment.

2. A product labeled as meeting the requirements of ASTM D1970.

(d) *Chimney flashing.* 1. Chimneys shall be flashed and counter-flashed to a height of at least 6 inches.

2. Chimney crickets or saddles shall be installed where the upper side of a chimney is more than 30 inches wide on a sloping roof.

3. The intersection of the cricket and the chimney shall be flashed and counter-flashed to a height of at least 6 inches.

Subchapter III — Heating, Ventilating, and Air Conditioning

SPS 327.38 Scope. The provisions of this subchapter shall apply to the design, installation, and construction of all heating, ventilating, and air conditioning systems in camping units covered by this code.

SPS 327.41 Types and location of equipment.

(1) GENERAL.

(a) All heat producing appliances and cooling appliances shall be listed by a testing agency acceptable to the department.

(b) Installation and maintenance of gas-fueled appliances shall comply with the appliance listing and the requirements of NFPA 54, National Fuel Gas Code, except as otherwise required under this subchapter.

(2) FURNACES. (a) The input and output capacity of furnaces shall be listed on the nameplate. All nameplates shall show evidence that the equipment has been listed by a recognized testing laboratory.

(b) Furnaces shall be fired with the fuel for which they have been approved. Fuels shall be supplied to the furnace in the volume and at the pressure required on the label.

(5) WATER HEATERS. (a) A water heater with a tank may be installed in a closet located in a bathroom or bedroom where the closet is used exclusively for the water heater, where the enclosed space has a weather-stripped solid door with a self-closing device, and where all air for combustion is obtained from the outdoors.

Note: Section SPS 327.42 still requires combustion air to be provided to the appliance.

(b) A tankless water heater may be installed in any closet or cabinet. The tankless water heater shall be installed in accordance with the manufacturer's installation instructions.

SPS 327.42 Combustion air.

(1) SCOPE. (a) Naturally vented appliances and other appliances that require air for combustion and dilution of flue gases to be taken from within the camping unit shall comply with this section.

(b) Appliances that are provided with a direct supply of outside air for combustion in accordance with the manufacturer's installation instructions and listing are not required to comply with this section.

(c) Where the appliance listing and manufacturer's instructions are more stringent than the provisions of this section, the listing and manufacturer's instructions apply.

(d) Listed fireplace stoves are not required to comply with this section if permitted in the manufacturer's instructions.

(e) Listed factory-built fireplaces shall comply with the manufacturer's recommendations.

(2) METHODS FOR PROVIDING AIR. Air for combustion and dilution shall be provided in accordance with one of the following:

(a) Air may be provided from inside the camping unit in accordance with sub. (3).

3.

a. The net free area of each opening connected to the outdoors through a horizontal duct shall be a minimum of one square inch per 2000 Btu/h of combined input rating of the fuel-burning appliances drawing combustion and dilution air from the room.

b. The cross-sectional area of the duct shall be equal to or greater than the required size of the opening.

4.

a. The net free area of each opening connected to the outdoors through a vertical duct shall be a minimum of one square inch per 4000 Btu/h of combined input rating of the fuel-burning appliances drawing combustion and dilution air from the room.

b. The cross-sectional area of the duct shall be equal to or greater than the required size of the opening.

(c)

1. Where all appliances drawing air for combustion and dilution from the room are gas appliances, air may be provided via a single opening to connect the room to the outdoors in accordance with this paragraph.

2.

a. The opening shall be located within one foot of the ceiling of the room.

b. The opening may connect directly to the outdoors, may connect to the outdoors through a horizontal duct, or may connect to the outdoors through a vertical duct.

c. The net free area of the opening shall be calculated in accordance with sub. (5).

3.

a. The net free area of the opening shall be a minimum of one square inch per 3000 Btu/h of combined input rating of the fuel-burning appliances drawing combustion and dilution air from the room, and not less than the combined cross-sectional flow areas of the appliance flue collars or draft hood outlets.

b. The cross-sectional area of the duct shall be equal to or greater than the required size of the opening.

4. The appliances shall have a minimum clearance to the surfaces of the room of one inch at the sides and back of the appliance and 6 inches at the front of the appliance.

(d)

1. A combination of openings to the outside and openings to other rooms may be used in accordance with this paragraph.

2.

a. One opening shall connect directly to the outdoors, connect to the outdoors through a horizontal duct, or connect to the outdoors through a vertical duct.

b. The net free area of the openings shall be calculated in accordance with sub. (5).

SPS 327.45 Ductwork.

(1) DUCT USE. Ducts designed for the transmission of air shall be used for no other purpose.

(2) INTERIOR DUCTS. All interior ducts shall be constructed in accordance with the following:

(a) *Supply and return air ducts.* Supply and return air ducts shall comply with this paragraph except that ducts attached to appliances may be constructed of materials specified in the appliance listing.

1. Kitchen exhaust ducts and ducts for air exceeding 250° F shall be constructed of sheet metal or lined with sheet metal or constructed of other noncombustible noncorrugated materials.

2. Ducts connected to furnaces shall be constructed of sheet metal for at least 6 feet from the furnace.

3. Spaces formed by unlined wood joists, studs or wood I-joists with solid webs may be used as return air ducts. Spaces used as return air ducts shall be cut off from all remaining unused portions of the space by tight-fitting stops of sheet metal or of wood joist material. Bridging shall be removed from the joist space.

(b) *Under-floor plenums.* An under-floor space may be used as a plenum in a camping unit in accordance with this section.

1. Except for the floor immediately above the under-floor plenum, supply ducts shall be provided extending from the plenum to registers or other floor levels.

2. The under-floor spaces shall not be used for storage, shall be cleaned of all loose scrap material and shall be tightly and substantially enclosed.

3. The enclosing material of the under-floor space, including the side wall insulation and vapor barriers, shall not be more flammable than one-inch wood boards.

4. Access shall be through an opening in the floor which shall be 18 inches by 24 inches.

5. The furnace supplying warm air to the under-floor space shall be equipped with an automatic control which will start the air circulating fan when the air in the furnace bonnet reaches a temperature not higher than 150° F. Such control shall be one that cannot be set higher than 150° F.

6. The furnace supplying warm air to the under-floor space shall be equipped with an approved temperature limit control that will limit outlet air temperature to 200° F.

7. A noncombustible receptacle shall be placed below each floor opening into the air chamber. The receptacle shall be securely suspended from the floor members and shall be not more than 18 inches below the floor opening. The area of the receptacle shall extend 3 inches beyond the opening on all sides. The perimeter of the receptacle shall have a vertical lip at least one inch high at the open sides if it is at the level of the bottom of the joist, or 3 inches high if the receptacle is suspended.

(3) **PIPE INSULATION.** Unguarded steam, hot water supply and return piping shall be covered with insulating material where the pipes pass through occupied areas and the surface temperature exceeds 180° F.

(4) **STEAM AND HOT WATER PIPES.** No pipe carrying hot water or steam at a surface temperature exceeding 250° F shall be placed within one inch of any combustible material, pass through a combustible floor, ceiling, or partition unless the pipe is protected by a metal sleeve one inch larger in diameter than the pipe or with approved pipe covering.

(5) **BALANCING.** Balancing cocks shall be provided in each circuit of a hot water distribution system.

SPS 327.48 Venting system location. A venting system shall terminate at least 3 feet above any forced air inlet located within 10 feet horizontally. This provision does not apply to the combustion air intake of a direct-vent appliance.

SPS 327.49 Multiple appliance venting. Two or more listed gas-or liquid-fueled appliances may be connected to a common gravity-type flue provided the appliances are equipped with listed primary safety controls and listed shutoff devices and comply with the following requirements.

(1) The appliances shall be located in the same story, except for engineered venting systems.

(2) The appliances shall be joined at a manifold or Y-type fitting as close to the chimney as possible, unless the connector from each appliance enters a separate chimney inlet and the inlets are offset at least 12 inches vertically or the separate inlets occur at right angles to each other.

SPS 327.50 Fuel storage.

(1) **LP GAS STORAGE TANKS.**

(a) All LP gas storage tanks shall be constructed, installed, and maintained to conform with the applicable sections of ch. SPS 340.

(b) LP gas tanks may not be located inside camping units.

(c) LP gas tanks shall have welded steel supports and be permanently installed on concrete pads or foundations.

(2) **OIL STORAGE TANKS.**

(a) The total oil storage capacity inside any camping unit shall be limited to 550 gallons in one tank, or not more than 275 gallons in each of 2 tanks cross-connected to a single burner.

(b) Oil storage tanks on the inside of any camping unit shall be located at the same level as the burner it serves.

Note: Except as provided in pars. (a) and (b), the installation of oil storage tanks is regulated under ch. ATP 93, Flammable, Combustible, and Hazardous Liquids.

by SPS 382 Tables 382.40-1b and 382.40-3, provided the heater will achieve a water temperature of 110° F at the terminal fitting or faucet.

(b) The sizing method in par. (a) may not be used for sizing a water heater serving a high-flow fixture, a hose bibb, a hydrant, or a fixture that is required to have a supply line with a diameter larger than one-half inch.

(c) For the purposes of this subsection, "high-flow fixture" means a fixture with a flow rate of more than 4 gallons per minute, at 80 pounds per square inch, and a water velocity not exceeding 8 feet per second.

(3) SINKS. (a) No more than one sink is required to be installed in a camping unit.

(b) If only one sink is installed in a camping unit, the sink shall be installed in the kitchen of the camping unit.

(4) INSPECTIONS. Except as provided in s. SPS 327.11, the inspection of the plumbing of a camping unit is not required.

(5) PIPE AND TUBING. The pipe and tubing for any portion of the plumbing system of a camping unit may be flexible plastic.

Subchapter VI — Camping Unit Transfer Tanks

SPS 327.53 Purpose. The purpose of this subchapter is to establish uniform standards and criteria for the installation, inspection, and servicing of camping unit transfer tanks so that the tanks are safe and will protect public health and the waters of the state.

SPS 327.54 Installation and maintenance. A camping unit transfer tank shall be installed and maintained in accordance with the manufacturer's specifications and as provided under ch. DHS 178.

SPS 327.55 Compliance with code. A camping unit transfer tank that meets the following requirements is in compliance with this code:

(1) The tank is listed and has been labeled by a nationally recognized testing agency.

(2) The tank is installed as required under s. SPS 327.54

(3) Inlet and toilet connections to the tank are sized to provide adequate flow rate and designed to prevent backflow contamination.

(4) A vent that terminates outside the camping unit is located at the highest point of the tank.

SPS 327.56 Servicing requirements. The servicing of a camping unit transfer tank shall be performed in a manner to prevent the discharge of wastewater into the surrounding soil or onto the ground surface.