

STATE OF WISCONSIN
TAX APPEALS COMMISSION

NEJA GROUP, LLC,

DOCKET NO. 08-S-64

Petitioner,

vs.

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

CORRECTION

ROGER W. LEGRAND, COMMISSIONER:

The Commission has noted errors in the 4th sentence of the first paragraph, and the 1st sentence of the second paragraph on page 11, of the Ruling and Order dated January 13, 2014, issued in this matter which is hereby amended to read as follows:

Under Wis. Stat. § 77.51(13)(c) (2001-02), both Petitioner and Ticketmaster were considered retailers; and as retailers, they were subject to sales tax under Wis. Stat. § 77.52(2)(a)2 which imposes a sales tax for the privilege of selling admissions to entertainment events.

The retail sales tax charged for the sale of admissions for entertainment events was 5% of the . . . Wis. Stat. § 77.51(4)(a) defines “gross receipts” as including:

Dated at Madison, Wisconsin, this 5th day of February, 2014.

WISCONSIN TAX APPEALS COMMISSION



Roger W. LeGrand, Commissioner

cc: NEJA Group, LLC
Attorney Kristina E. Somers
Attorney Julie A. Zimmer