

## Summer Camps – Common Purchases Subject to Wisconsin Sales Tax

### A. Equipment, supplies, and services used to operate and maintain the camp

- Brooms
- Cleaning supplies
- Freezers
- Lawn mowers
- Laundry equipment
- Microwave ovens
- Pool chemicals and supplies
- Snow removal equipment
- Utensils
- Vending machines
- Carpet sweepers
- Electricity used by the camp
- Fuel used by the camp
- Lawn mowing services
- Laundry services
- Mops
- Refrigerators
- Stoves
- Vacuum cleaners

### B. Furnishings

- Beds and bedding
- Chairs
- Dishes
- Garbage cans
- Mirrors
- Tables
- Televisions
- Blinds and drapes
- Clothes hangers
- Dressers
- Lamps
- Radios
- Telephones

### C. Toiletries and Supplies

- Laundry bags
- Soap
- Toothpaste
- Shampoo
- Toilet paper
- Towels

### D. Office Equipment and Supplies

- Computers
- Envelopes
- File folders
- Paper
- Pens
- Prewritten computer software
- Desks
- Facsimile machines
- Ink cartridges
- Pencils
- Photocopy machines

### E. Other Items Provided For Use by Campers For No Additional Charge

- Boats
- Fishing Equipment
- Tee shirts and other clothing
- Canoes
- Games
- Water skiing equipment