

Port of Milwaukee  
Municipal Port Tariff No. 21

There are exceptions for use of certain cranes, as shown under Item 245, Sub-Section C.

All charges under this tariff item are subject to applicable Wisconsin State Sales Tax.

All crane equipment assignments will be made in order of application and according to availability.

See Section IV - Rates and Charges - Item 245.

NOTE: Also see Item 114.

Also see Item 21(c)

A general listing of Port crane equipment follows:

- (A) Crane No. 9, Clyde electric gantry, 100-ft. main boom with 10-ft. jib, rated at 70-ton capacity, capable of bucket and magnet work.
- (B) Crane No. 15, Custom made Thielacker stiff-leg derrick with 100 ft. of main boom and 10-ft. jib., Manitowoc 3-drum electric hoist, rated at 220 net tons capacity at 30 ft. from dockside.
- (C) Crane No. 16, Lima diesel crawler crane, with elevated boom foot and operator's cab, 100 ft. of main boom and 10-ft. jib, rated at 200-ton capacity, EQUIPPED FOR BUCKET OR MAGNET WORK.
- (D) Crane No. 17, P&H diesel crawler crane with elevated boom foot and operator's cab, 130-ft. main boom and 10-ft. jib, equipped to operate with a fully automated container spreader, magnet or bucket, rated at 300-ton capacity.
- (E) Crane No. 18, Bucyrus-Erie diesel driven, hydraulic, telescoping boom truck crane, 42-ft. to 104-ft. main boom with additional 40-ft. swing-away jib, rated at 90-ton capacity.
- (F) Crane No. 19, Manitowoc 4100 Series II WV diesel crawler crane with elevated operator's cab, 140 ft. of main boom with 6 ft. of jib. Crane rated at 230 net ton capacity, can be equipped for bucket work.

Further information and specifications on cranes is available upon request. See Port's web site at [www.milwaukee.gov/port](http://www.milwaukee.gov/port).

NOTE: Also see Item 111 Harbor Terminal Crane capacities.

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# Sales and Use Tax Treatment of Landscaping

## I. INTRODUCTION

This publication explains the Wisconsin sales and use tax treatment of landscaping and lawn maintenance services. It gives examples of taxable and nontaxable sales and the tax treatment of purchases. If you have any questions after reading this publication, contact any Wisconsin Department of Revenue office for assistance.

**CAUTION**

The information in this publication reflects the positions of the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature as of December 1, 2007. Laws enacted after this date, new administrative rules, and court decisions may change the interpretations in this publication. The examples and lists are not all-inclusive. They merely set forth common examples.

## II. WISCONSIN LAW

The sale of landscaping and lawn maintenance services, including any tangible personal property transferred with such services, is subject to Wisconsin sales and use tax, unless an exemption applies.

## III. LANDSCAPING AND LAWN MAINTENANCE INCLUDE

The following are landscaping and lawn maintenance services, regardless of whether performed in residential, business, commercial and industrial areas, cemeteries, golf courses, athletic fields, and stadiums, or along highways, streets, and walkways. (This list is not all-inclusive.)

- A. Designing or planning a lawn or garden as to the type and location of grass, sod, flowers, trees, shrubs, and other plant material.
- B. Removing and clearing sod, brush, trees, and other vegetation, even though related to a real property improvement such as constructing a highway, parking lot, sidewalk, patio, underground swimming pool, basement, or foundation of a building.
- C. Planting, weeding, edging, spraying, fertilizing, thatching, raking, and mowing lawns.

**Example:** Company A contracts with a customer to fertilize the customer's lawn and spray for weeds for \$100. This fee includes the labor and all materials. The \$100 is subject to sales tax.

- D. Laying, installing, or cutting sod, including sod revetments around a sand trap on a golf course. (See Item V. F. for an exception.)

**Example:** Company A contracts with a customer to lay sod at the customer's residence. The invoice given to the customer includes a \$100 charge for the sod and a \$200 charge for labor. The entire invoice price of \$300 is subject to sales tax.

- E. Planting, trimming, spraying, fertilizing, moving, removing, pruning, bracing, and surgery of trees, stumps, plants, shrubs, hedges, and flowers. (See Items IV.D. and V.A., B., C., D., and E., for exceptions.)

- F. Planting, plowing, rototilling, weeding, spraying, and fertilizing gardens and flower beds.

- G. Grading the final planting material, such as topsoil, in preparation of planting seed or sod.

**Example:** A contractor backfills soil previously piled at a construction site, grades the soil in preparation of planting, and plants seed. Grading the soil in preparation of planting and planting the seed are landscaping services subject to Wisconsin sales or use tax, unless an exemption applies.

- H. Planting grass, ivy, and other plants, regardless of whether they control erosion.

- I. Installing jute mesh (filtering mesh) a few inches below ground to prevent erosion when planting grass.

- J. Installing edging, laying plastic, and installing rocks, stones, boulders, bark, and wood chips, around plants, trees, and shrubs, to retard the growth of weeds and other plant material.

- K. Weed cutting performed by a governmental unit under a weed control ordinance that is billed to the property owner.

- L. Removing a diseased tree by a governmental unit where the property owner is billed for the removal.

- M. Grading the final layer of topsoil and installing sod or planting seed on that topsoil where trenches have been dug or where sump pump, transmission or other lines have been buried.

- N. Turf grass advisory services for a golf course.

- O. Grading green mixes on golf courses in preparation of planting.

Although some of the services described above involve realty improvements, the services are still taxable landscaping and lawn maintenance services (unless an exemption applies), regardless of whether performed by landscapers, architects, construction contractors, or any other persons.

## IV. LANDSCAPING AND LAWN MAINTENANCE DO NOT INCLUDE

The following services are real property improvements that are not landscaping or lawn maintenance services. Therefore, the charges for these services (labor and materials) are not subject to Wisconsin sales tax.

- A. Rough grading, including digging, hauling, leveling, moving, or removing earth, sand, gravel, stones, and rocks.

**Exception:** Rough grading does not include the stripping off of topsoil and plant material. It also does not include the grading of the final planting material (e.g., top soil), in preparation of planting seed, sod, or other plant material. (See Items III.B. and G.)

- B. Installing rocks, stones, boulders, bricks, wood timbers, and wood ties as retaining walls, regardless of whether they are for decorative or ornamental purposes. (See Item III.J.)

**Example:** A contractor installs a boulder retaining wall that is decorative and holds back soil. The invoice includes charges of \$1,000 for materials and \$1,200 for labor. The invoice price of \$2,200 is not subject to sales tax. The contractor is subject to Wisconsin sales or use tax on its purchase price of boulders and other materials used in making the real property improvement.

- C. Installing fences, patios, steps, decks, driveways, parking lots, walks, swimming pools