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### Wisconsin

# Are mandatory arbitration provisions recognized in your state? If so, are there any limitations to its enforcement?

Yes, Wisconsin generally recognizes mandatory arbitration provisions:

A provision in any written contract to settle by arbitration a controversy thereafter arising out of the contract, or out of the refusal to perform the whole or any part of the contract, or an agreement in writing between 2 or more persons to submit to arbitration any controversy existing between them at the time of the agreement to submit, shall be valid, irrevocable and enforceable except upon such grounds as exist at law or in equity for the revocation of any contract. This chapter shall not apply to contracts between employers and employees, or between employers and associations of employees, except as provided in s. 111.10, nor to agreements to arbitrate disputes under s. 292.63 (6s) or 230. 44(4)(bm).

An insurance policy may contain a provision for compulsory arbitration, subject to the terms of W.S.A. 631.20 which requires the filing of an approved form selecting compulsory arbitration. ii

## What is your state's law, if any, regarding gift cards, subscription services and loyalty programs?

#### I. Gift Card

The sales price from the sale of a gift certificate is not taxable. However, when a gift certificate is redeemed for taxable tangible personal property or items, the transaction is completed and the retailer's tax liability accrues at that time. III

Gift cards are governed by Wisconsin's Uniform Unclaimed Property Act. Wisconsin defines a gift card as "a record evidencing a promise for consideration by the seller or issuer of the record that merchandise, goods, or services will be provided to the owner of the record equal to the value or amount shown in the record, if all of the following apply: 1. The value or amount does not expire. 2. The value or amount may be decreased only by redemption for merchandise, goods, or services. 3. The value or amount may not be redeemed for or converted into money or otherwise monetized by the issuer." A gift card does not include a stored value card, a loyalty card, a payroll card or game-related digital content. Wisconsin does not set a specific period to time after which a gift card is presumed abandoned.

#### II. Subscription Services/ Loyalty Programs

We could not locate any statutes, case law, or regulations on subscription services or loyalty programs.

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<sup>&</sup>lt;sup>i</sup> W.S.A. § 788.01.

<sup>&</sup>lt;sup>ii</sup> W.S.A. § 631.85.

iii WI ADC Tax § 11.28(c).

<sup>&</sup>lt;sup>i∨</sup> W.S.A. § 177.01(7d)(a).

<sup>&</sup>lt;sup>∨</sup> W.S.A. § 177.01(7d)(c).