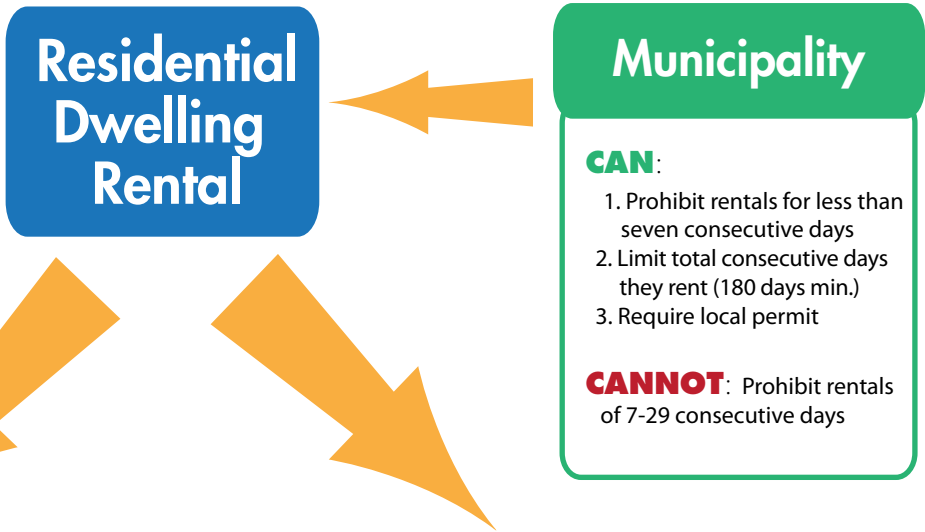




WISCONSIN

SHORT-TERM RENTALS LAW

Incorporates changes from Wisconsin Act 59 from September 2017



“Residential dwelling”: any building, structure, or part of the building or structure, that is used or intended to be used as a home, residence, or sleeping place by one person or by two or more persons maintaining a common household, to the exclusion of all others

“Short-term rental”: a residential dwelling that is offered for rent for a fee and for fewer than 29 consecutive days

“Lodging Marketplace”: an entity that provides a platform through which an unaffiliated third party offers to rent a short-term rental to an occupant and collects the consideration for the rental from the occupant

“DATCP”: state Department of Agriculture, Trade & Consumer Protection; the agency responsible for lodging licenses, or their authorized local health agents

“DOR”: state Department of Revenue; the agency responsible for the collection of state tax revenue and for licensing lodging marketplaces

Short-Term Rental on own

1. The property must obtain a DATCP license as a “tourist rooming house” (subject to fees, inspections) and obtain municipal permits as required.
2. The owner/operator of the property must register with the DOR for a license to collect taxes (if the total sales revenue is \$2,000 or more). They must then collect and remit state & county sales taxes, local room tax, and any applicable special district or premier resort area taxes.

Short-Term Rental through registered Lodging Marketplace

1. The property must obtain a DATCP license as a “tourist rooming house” (subject to fees, inspections) and municipal permits as required.
2. The registered Lodging Marketplace collects and remits state & county sales taxes, local room tax, and any applicable special district or premier resort area taxes.

Lodging Marketplace Requirements

1. If the Lodging Marketplace has nexus in Wisconsin, they must register with the state DOR for a license to collect taxes imposed by the state related to short-term rentals now and to collect municipal room tax. Remote (out-of-state) sellers are deemed to have nexus if they sell taxable products and services from Wisconsin. There is a “small seller exception” for remote sellers who do NOT have annual sales into Wisconsin of more than \$100,000 OR 200 or more separate transactions annually.
2. Collect from buyer and remit to DOR sales and use taxes.
3. If rental is in a municipality with a room tax, collect from buyer and remit room tax to the municipality.
4. Notify short-term rental owners that above taxes were collected and remitted on the sales.

provided by:



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