

# Homeowners and Individuals Selling Short-Term Lodging

A homeowner who sells or furnishes lodging to the public for periods less than one month, must report and pay Wisconsin state sales tax on such rentals. One month means a calendar month or 30 days, whichever is less, counting the first day of the rental and not counting the last day of the rental.

In addition to Wisconsin state sales tax, a homeowner making taxable sales of lodging services may also be responsible for reporting and paying the following taxes administered by DOR:

- County sales and use tax (reported on Wisconsin sales and use tax return) – See the [Sales Tax Rate Chart](#)
- Premier resort area tax – [Publication 403](#)
- Local exposition tax – [Publication 410](#)

## **Exception: Sales made through a marketplace provider**

If a marketplace lists or advertises lodging on behalf of the homeowner and also processes the payment, directly or indirectly, from the purchaser of lodging, the marketplace is a marketplace provider. The marketplace provider, not the homeowner, is responsible for remitting tax on the entire sales price charged to the purchaser of lodging. The marketplace provider must notify the homeowner that the marketplace provider is collecting and remitting Wisconsin sales or use tax on taxable sales.

## **Municipal room tax administered by a Wisconsin municipality**

The homeowner or marketplace provider that is responsible for collecting and remitting Wisconsin state sales tax to DOR is also responsible for collecting and remitting municipal room tax if the lodging is furnished in a Wisconsin municipality that imposes a municipal room tax under [sec. 66.0615\(1m\), Wis. Stats.](#) The homeowner or marketplace provider should contact the Wisconsin municipality in which it sells short-term lodging to determine if additional registration is required, the applicable room tax rate, and how to file and pay the room taxes.

Marketplace providers must file [Form RT-200, Marketplace Provider Municipal Room Tax Return](#), with each municipality that imposes a municipal room tax.

## **Resources:**

- [Occasional sale exemption common questions](#)
- [Marketplace provider and seller common questions](#)

- [Municipal room taxes](#)
- New tax law article, *Local Room Tax Changes: Lodging Marketplace License Requirement Expires*, on page 5 of [Wisconsin Tax Bulletin 214](#) (July 2021)

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of September 24, 2021: chs. 66 and 77, [Wis. Stats.](#), and sec. Tax 11, [Wis. Adm. Code](#).

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

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The department welcomes your input on our guidance. [Submit comments on this guidance document.](#)

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