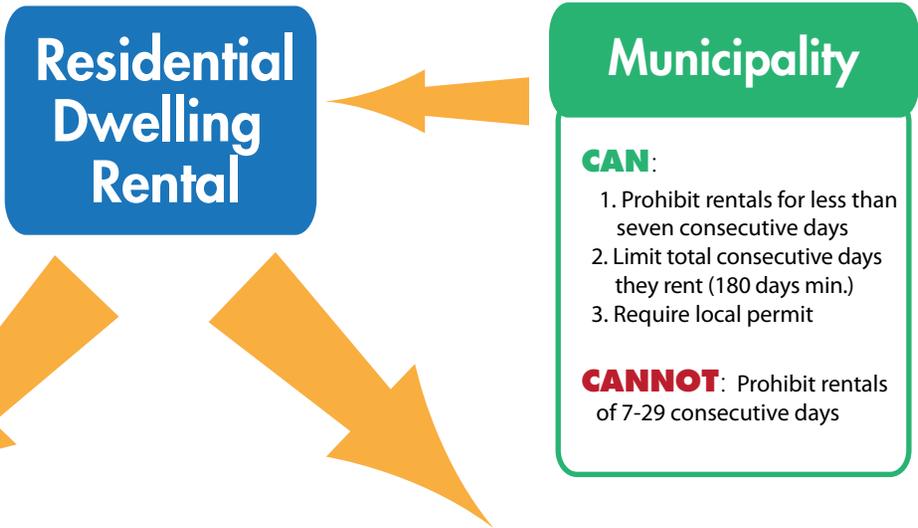




WISCONSIN

# 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

**Municipality**

**CAN:**

1. Prohibit rentals for less than seven consecutive days
2. Limit total consecutive days they rent (180 days min.)
3. Require local permit

**CANNOT:** Prohibit rentals of 7-29 consecutive days

## 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.



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