

## NOTICE OF PROPOSED GUIDANCE DOCUMENT

### Room Tax Information – 2019 Act 185

Pursuant to s. 227.112, Wis. Stats., the Wisconsin Department of Revenue is hereby seeking comment on the following proposed room tax information for 2019 Act 185.

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#### **PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION**

Comments may be submitted to Wisconsin Department of Revenue until May 25, 2020 by:  
Emailing [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)

#### **LOCATION OF PROPOSED GUIDANCE**

The final version of the guidance documents will be posted at  
<https://www.revenue.wi.gov/Pages/home.aspx> to allow for ongoing comment.

#### **AGENCY CONTACT PERSON**

Scott Shields  
[scott.shields@wisconsin.gov](mailto:scott.shields@wisconsin.gov)

### Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in black ink, appearing to read "Peter W. Barca". The signature is written in a cursive style with a large initial "P" and "B".

Peter Barca

Secretary of Revenue

# Room Tax Information

*This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.*

The Wisconsin Department of Revenue (DOR) is sharing the following information in response to questions received related to municipal room taxes and the public health emergency declared for COVID-19. This information is based on state law, including [2019 Wisconsin Act 185](#) published on April 16, 2020.

**1. As a municipality, can we extend room tax payment deadlines?**

- Unless there is a limitation by your municipality, 2019 Act 185 provides municipalities with the authority to extend deadlines and waive interest and penalties on room taxes imposed on lodging providers within your municipality (sec. [323.265](#), Wis. Stats.)
- This relief may be provided at the municipality's discretion. If deadlines are extended, then interest and penalties must be waived for the period of the extension.
- Payment deadlines and the corresponding waiver of interest and penalties may be postponed until the end of the "emergency period," which is currently expected to be June 10, 2020 for room taxes. **Note:** the "emergency period" may be extended by the Legislature.
- If a municipality chooses to provide this relief, it should inform lodging providers how to request the relief from their municipality

**2. As a municipality, if we do not provide relief, can we pursue regular collection methods?**

- If a municipality does not postpone its room tax payment deadlines, the procedures outlined in sec. [66.0615\(2\)](#), Wis. Stats., may be pursued

**3. As a lodging provider, how do we obtain relief from municipal room taxes?**

- Lodging providers must contact the municipality directly
- 2019 Act 185 provided municipalities the authority to postpone payment deadlines and waive interest and penalties until the end of the "emergency period," which is expected to be June 10, 2020 for room taxes
- This relief may be provided at the municipality's discretion

See DOR's website for additional information on the [Room Tax Report](#).