

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100143	Lodging Marketplace License - Landing Page

State of Wisconsin
Department of Revenue

Lodging Marketplace License

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.

Who must register for a lodging marketplace license?

An entity that (1) provides a platform through which an unaffiliated third party offers to rent short-term residential lodging and (2) collects consideration from the occupant for the rental, must register with the Wisconsin Department of Revenue (DOR) for a lodging marketplace license.

If you are required to apply for a lodging marketplace license, you must:

- Complete the lodging marketplace application, [Form S-231](#).
- Register for a Wisconsin seller's permit with the department if you do not have one.
- Collect Wisconsin sales and use taxes from the occupant and forward to DOR.
- Contact each Wisconsin municipality in which you make short-term rentals to determine if additional registration is required.
- Collect applicable Wisconsin municipal room taxes from the occupant and forward to the municipality.
- Notify the owner of a short-term rental that you have collected and forwarded the tax.

Resources

Application for lodging marketplace license [Form S-231](#)

[List of active licenses](#)

[Examples](#)

Municipal clerk [directory](#).

[Publication 219](#) Hotels, Motels and Other Lodging Providers

Common Questions

Owners

- [What is a lodging marketplace?](#)
- [How do I know if the marketplace I am working with is collecting tax on my behalf?](#)
- [What is the occasional sales exemption?](#)

General

- [Is short-term lodging subject to county and stadium tax?](#)

- [What about local room taxes?](#)

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of July 15, 2020: Section 66.0615, Wis. Stats., and Ch. 77, Wis. Stats.

Laws enacted and in effect after July 15, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to July 15, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100143

July 15, 2020

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