SHORT TERM RENTAL (STR) TAX ORDINANCE DETAILS
For Short Term Rental Property Owners

Overview & Definitions
In accordance with SS 66.0615 Wis. Stats., Town of Sand Lake, Wisconsin, imposes a tax on the provision of rooms or lodging to transients by hotel keepers, motel operators, and other accommodation providers. This tax applies to short-term rentals, defined as residential dwellings or hotel/motel accommodations rented for less than 30 consecutive days.
Per WI State Statute 66.0615, the collected room taxes are allocated for municipal spending as follows: 70% to the Tourism Entity for promotion and tourism development, 25% to the municipality's general fund, and 5% for tax collection administration.

The State of Wisconsin mandates that all online lodging marketplace platforms (such as Airbnb, Expedia, TripAdvisor, etc.) must collect and remit state and county sales taxes, local room taxes, and any applicable special district or resort area taxes.

As a result of this mandate, there are specific filing requirements for short-term rental (STR) operators in municipalities governed by the 2024 Room Tax ordinance (2025 for the town of Swiss) under the Burnett County Tax Zone Commission.

Burnett County Tax Zone Commission
PO Box 643
Siren, WI 54872
BCZoneComm@gmail.com

Quarterly Room Tax report link:
https://townofsandlake.org/wp-content/uploads/2025/11/Qtrly-Room-Tax-Report.pdf

See Town of Sand Lake Ordinance #1-2024

PLEASE READ THE FOLLOWING FILING REQUIREMENTS:

1) **When did this Room Tax Go into Effect?**
   Starting April 1, 2024, (January 2025 for the town of Swiss), an 8% Transient Tourism Room Tax (Room Tax) on gross revenues from short-term rental activity has been implemented. This tax should be considered a "pass through" cost charged to your rental customers.

2) **STR Operator Filing Information**
   As an individual STR operator, you may earn revenue through an online lodging marketplace platform like Airbnb or Expedia, or you may earn revenue directly through cash or another method, or a combination of both. Regardless of how you generate revenue from your STR, you are required to submit a Quarterly Room Tax Report to the Burnett County Tax Zone Commission.

The requirements vary depending on whether you earn revenue outside of a marketplace. If all your revenue is from a marketplace, you will only need to enter data and required information on the form; no taxes need to be remitted. However, if you earn additional revenue outside of these platforms, you must complete a Quarterly Room Tax Report and remit it with the corresponding taxes directly to the Burnett County Tax Zone Commission.

3) Filing Deadlines

The quarterly tax return is due on the last day of the month following each calendar quarter as follows:

Quarter	Tax Period	Taxes Due On
1st Qtr.	January – March	April 30th
2nd Qtr.	April – June	July 31st
3rd Qtr.	July – September	October 31st
4th Qtr.	October – December	January 31st

A Quarterly Room Tax Report must be filed with the Burnett County Tax Zone Commission by the tax due date. The return should include gross receipts from the quarter, the tax amount, and any other required information.

4) Tax, Interest, and Penalty Rates

- **Tax Rate:** The tax rate is set at 8% of gross receipts from short-term rentals.
- **Gross Receipts:** Your gross taxable receipts include revenue from room rental, room resell revenue, room cancellation fees, resort fees, room attrition fees, packages, and miscellaneous fees like pet fees, rollaway bed charges, refrigerator charges, safe charges, smoking fees, and cleaning fees.
- **Late Filing Fee:** A penalty of 25% of the tax is applied for negligence in filing or late filing, exclusive of any interest or other penalties.
- **Interest:** Unpaid taxes accrue interest at 12% per annum from the due date until paid.

5) Exemptions

- Sales to the federal government and certain persons under SS 77.54(9a) Wis Stats are exempt.
- Wisconsin State statute defines transient tourist accommodation as lodging provided for less than 30 days. Consequently, revenue generated from rentals with a duration of 30 or more consecutive days to the same renter are exempt from this tax.

6) Who Remits the Local Room Tax?

If your revenue is solely earned via an online lodging marketplace platform (like Airbnb, Expedia, TripAdvisor, etc.), individual operating STRs are not obligated to directly remit Room Tax to the Burnett County Tax Zone Commission. These platforms are responsible for remitting the Room Tax directly to the municipality or BC Zone Comm. on behalf of the STRs.

<u>Although</u>, if a STR earns revenue outside of an online lodging marketplace platform, the STR is required to independently remit the applicable taxes on that revenue directly to the municipality or BC Zone Comm. via the Quarterly Room Tax Report.

7) Do I Still Need to Submit a Quarterly Report?

Yes! All STRs currently operating or intending to operate must still submit Quarterly Room Tax Reports, even if their revenue is solely earned via an online lodging marketplace platform. These operators are not required to remit any tax amount with their submission and will not be prompted for payment. Instead, the quarterly form serves as a means for reporting total revenue and other necessary information, as mandated by the local STR Room Tax Ordinance that your STR operates in.

8) How to Add the Tax to Collect on an STR Advertisement?

It is critical that all STR operators ensure the correct Room Tax rate is added to their online listings. This tax is collected from renters at the time of payment as a "pass through" fee. Marketplace platforms will retain this amount and remit it directly to the municipality or the BC Zone Commission. Therefore, the tax will not be deducted from the STR's expected profits. You must add the 8% Transient Tourism Room Tax to your online listings to be collected from your renters at the time of payment. Instructions on how to add the tax to your Airbnb listing can be provided by our team. Please request the procedure document by emailing BCZoneComm@gmail.com. If you require assistance adding the tax to your listings on other online lodging marketplace platforms, we recommend reaching out to those platform support teams for assistance.

9) How Do I Confirm the Lodging Marketplace Is Remitting Tax on My Behalf?

To ensure that your property is in compliance with local tax regulations, you must confirm that the online lodging marketplaces that you advertise your STR on are remitting the Room Tax on your behalf at the correct tax rate and to the correct municipality or the BC Zone Comm. Write to the support desk of the online lodging marketplace(s) you use and ask them to confirm in writing (email is valid) that the marketplace is remitting the correct tax rate and to the correct municipality.

10) Online Lodging Marketplace Platform Filing Information

To ensure compliance with local tax laws in Wisconsin, as an online lodging marketplace provider, you are required to remit local taxes on behalf of all STR operators in jurisdictions where a room tax has been imposed. It is your responsibility to proactively inform all STR operators listing on your platform to include the Room Tax at the correct rate in their listings. Additionally, it falls on your platform to ensure accurate tax remittance to the correct municipality or the BC Zone Comm. For instance, in Burnett County, the municipality for an STR is determined by its zoning, not its postal address. Therefore, you must verify with each STR operator on your platform to confirm the municipality to which you should remit their collected Room Tax. As an online lodging marketplace platform, if your company representative or a tax preparer firm is responsible for remitting room tax and submitting quarterly forms to the correct municipality or BC Zone Comm.

Support & Resources

If you have any questions, please contact the Burnett County Zone Commission at BCZoneComm@gmail.com

Benefits to STR Property Owners

The BCTC is working on a list of benefits and promotions that will be available to STR owners that municipalities can include here.