

Door County Tourism Zone Commission



FREQUENTLY ASKED QUESTIONS

WHAT IS THE ROOM TAX AND WHY WAS IT IMPLEMENTED?

In 2006, the Door County Strategic Marketing Coalition commissioned a study to determine alternatives and options to offset the decline in tourism in Door County. The consultant's report recommended a substantial increase in the funding for marketing Door County as a tourism destination and recommended utilizing Room Tax to do so. The following municipalities adopted ordinances imposing a 5.5% tax on transient lodging. The room tax is authorized to be collected under Section §66.0615 of the Wisconsin State Statutes. The member municipalities are as follows:

Town of Baileys Harbor	Town of Jacksonport
Town of Brussels	Town of Liberty Grove
Town of Clay Banks	Town of Nasewaupée
Town of Egg Harbor	Town of Sevastopol
Village of Egg Harbor	Village of Sister Bay
Village of Ephraim	Town of Sturgeon Bay
Village of Forestville	City of Sturgeon Bay
Town of Forestville	Town of Union
Town of Gardner	Town of Washington
Town of Gibraltar	

WHAT IS THE FUNCTION OF THE DOOR COUNTY TOURISM ZONE COMMISSION?

The Tourism Zone Commission is a government entity created by the Intergovernmental Agreement (State Statutes Section §66.0615) and must comply with the laws of the State affecting public entities including open meetings and open records.

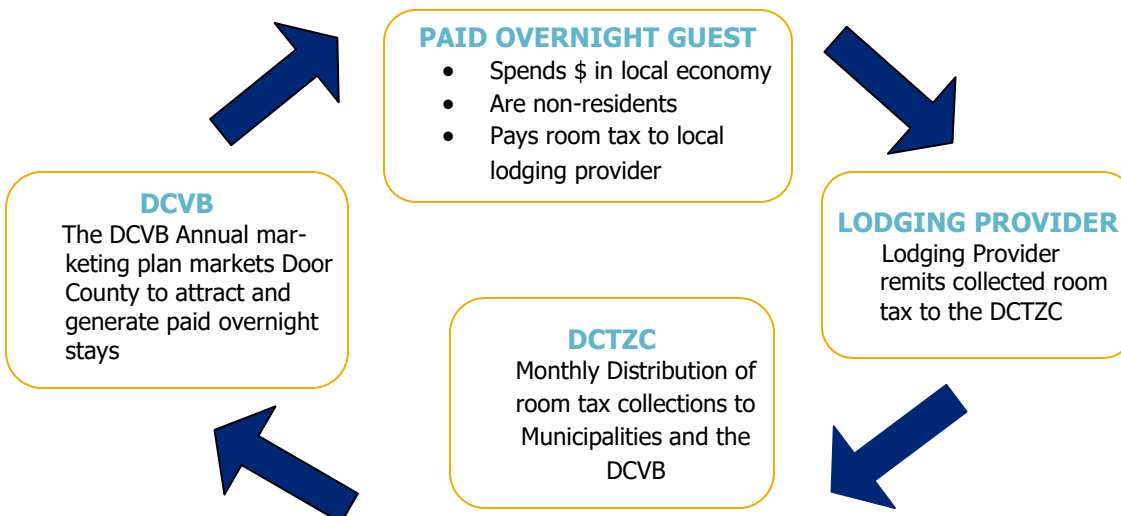
The Commission is responsible for issuing the lodging permits, collecting the room tax, preparing and delivering all the required reports, contracting with a tourism entity (Door County Visitor Bureau) for the purpose of marketing the destination, approving the marketing plan and reviewing the performance measurements. The purpose of the Commission is to insure that the room tax funds collected increase tourism in member municipalities as measured by increased stays in lodging establishments.

WHERE DO THE ROOM TAX DOLLARS GO?

Room tax is a pass through tax. The tax is charged directly to the lodger and remitted by the lodging provider. All room tax dollars are paid to the Tourism Zone Commission. The intergovernmental agreement that was part of the adoption of the tax split the total tax into the following monthly distribution of the room tax collections:

- 30% to the municipality where the lodging facility is located
- 66% to be distributed to the contracted tourism entity
- 4% to be used for administrative expenses.

The Commission has contracted with the Door County Visitor Bureau to develop and undertake a variety of marketing efforts designed to increase the number of overnight stays in lodging establishments in member municipalities.



HOW DOES THIS DOOR COUNTY TOURISM ZONE COMMISSION OPERATE?

City of Sturgeon Bay Tourist Rooming House Ordinance

If you are permitting a property in the City of Sturgeon Bay, there is now a Tourist Rooming House Ordinance. The permit, FAQ'S, and Ordinance are available on the DCTZC website for you to familiarize yourself with the new requirements. The Community Development Department oversees the permitting process; you can contact Ryan Kernosky, the City Zoning Administrator, at 920-746-2010 M-F, 8-4:30 or by emailing him at : rker-nosky@sturgeonbaywi.org.

The Commission has retained the services of the Kerber Rose CPA firm to collect all room tax payments. The office of the DCTZC issues permits and tracks compliance. The accounting firm handles all of the records to assist in maintaining the confidentiality of the reports.

The Commission has its financial transactions audited at the end of each fiscal year. The Commission meets regularly to review general collection information and performance reports from the Door County Visitor Bureau.

The Commission reports regularly to its member municipalities on the activities undertaken, funds expended, and the status of its goals. With the exception of any closed session on any given agenda, Commission meetings are open to the public; dates and meeting places of upcoming meetings are posted on the DCTZC website.

DOES MY PROPERTY NEED TO BE PERMITTED?

To be in compliance with the room tax ordinances, you must be permitted and collect room tax if your property conforms to the definition of transient lodging.

"Hotel or motel means a building, group of buildings or structure in which the public may obtain accommodations for a monetary consideration, including, without limitation, such establishments as inns, motels, hotels, tourist homes, private homes, bed and breakfast establishments, rooming houses, condominiums, summer camps, apartment homes, resort lodges and cabins, commercial indoor lodging facilities, campgrounds with A-frames, cabins or trailers and any other building or group of buildings available to the public" (Door County Tourism Zone Commission Agreement)

The room tax must be collected on any transient rental, which is defined as any rental term less than thirty (30) days. Please note that you are responsible for room tax payments as of the date you began renting, even if you were not permitted or collecting the tax.

The State of Wisconsin, the local ordinances and the WDOR all agree: You must be permitted and collect room tax for any rental under thirty (30) days. The same rules apply whether you are in business as an inn, hotel or a home that just rents a few times a year.

What is the Definition of a Monthly Rental?

A monthly rental (exempt) means a calendar month or 30 days, whichever is less, counting the first day of the rental and not counting the last (departure) day of rental.

WHEN DOES MY PROPERTY NEED TO BE PERMITTED?

Your property needs to be permitted prior to the commencement of business. The DCTZC considers the commencement of business to be any and all advertising, social media, business associations or word of mouth advertising of your property.

WHAT HAPPENS IF I DON'T PERMIT MY PROPERTY?

It is in your best interest to permit your property as soon as possible. You are responsible for room tax payments as of the date you began renting, even if you were not permitted or collecting the tax.

The ordinance allows for:

"Penalty for Non-compliance: Any party in violation of the ORDINANCE FOR THE COLLECTION OF TAX ON OVER-NIGHT LODGING by failing to obtain and maintain a lodging permit, when such permit is required, shall be subject to a forfeiture of not less than twenty dollars (\$20.00) nor more than one hundred dollars (\$100.00) for each violation. Each room or unit separately rented or offered for rent and each day of such rental or offer for rental of such unit shall be a separate violation. In addition, injunctive relief is hereby authorized to discontinue violation of the aforementioned Ordinance. Any party deemed to have violated the Ordinance shall be obligated to pay the costs of prosecution, in addition to actual attorney fees expended in the enforcement of the Ordinance." (Door County Tourism Zone Commission Agreement)

WHAT OTHER INFORMATION DO I NEED TO KNOW ABOUT RENTING MY HOME TRANSIENTLY?

WI DEPARTMENT OF HEALTH

Madison Central Office:
[\(608\) 266-2835](tel:6082662835)

LOCAL INSPECTOR
 Jeff Bubolz : [\(920\) 362-0994](tel:9203620994)

You will need to obtain all necessary licenses and approvals from the State of Wisconsin Department of Health Services. There is an inspection requirement and an approval process which does include the payment of fees. You should make contact with the Department of Health Services well in advance of your intended time of rental to ensure you understand the requirements and timing involved.

WI DEPARTMENT OF REVENUE

Main website: <http://www.dor.state.wi.us/>

You can find general lodging tax information:
<http://www.revenue.wi.gov/pubs/pb219.pdf>

Online application for business sales license:
<https://tap.revenue.wi.gov/#1>

If you do not have Internet access or for specific questions, please call: 608-266-2776 Business Taxes (Sales, Withholding)

You will also need to fulfill the WDOR requirements including but not limited to sales tax filings and reporting of business income.

DO I HAVE TO BE A MEMBER OF THE DOOR COUNTY VISITOR BUREAU?

Being permitted and collecting room tax is mandatory; membership in the Door County Visitor Bureau is voluntary.

Go to www.doorcounty.com to learn more about DCVB membership.

By collecting and remitting room tax, you are funding the destination marketing fund that markets Door County as a whole. The marketing is done locally, regionally and nationally.

The Door County Visitor Bureau offers **individual** marketing services with their annual business marketing opportunities for an annual fee. For more information, please contact The Membership Director at the DCVB: 920.818.1136.

at the top of the application. Changes must be reported within 14 days.

PERMITTING YOUR PROPERTY

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| <ol style="list-style-type: none"> 1) If you need a permit application please contact the office or print one from our website. 2) Please check in the top right corner if this is a new application or a change of information on file. 3) The top left is for owner information. This information must match Door County Land Records. If you are a new owner please indicate along the side of the permit the purchase date of the property. 4) Driver's License information is <u>mandatory</u> for the owner. Permits will not be processed without this information. 5) Below the owner information, is the responsible party information. If someone other than the owner is going to be responsible for collecting room tax and filing monthly reporting, please designate that person here. 6) On the right side, fill out the property information. Be sure to name your property. If you are advertising online, please to | <ol style="list-style-type: none"> include this property name in your listing. 7) If you don't know the municipality for your property, leave blank and the office will look up the information for you. 8) Type of Lodging: please select the type of lodging for your property., then enter the number of units you are offering. 9) Online advertising: please enter what online site(s) you are using to advertise your property (include the listing # ID). 10) Operating period: please select the months that you will be operating. <u>What you indicate on your permit must match your advertising.</u> These are the months that we will know to expect reporting. 11) Please sign and complete the certificate portion of the application. 12) Should any of the information that you entered on your original application change, please let the office know by completing a "change of information form" or resubmitting the permit with "change of information" selected | <ol style="list-style-type: none"> 13) Once you complete your application, return it to the DCTZC office for processing. 14) If there are any issues with the application the office will contact you. 15) You will receive a permit packet with your approved application, two (2) copies of your lodging permit (one for your records and one to display conspicuously) and a cover letter containing your username and password for online filing. 16) Feel free to call the DCTZC office if you have any questions in filling out the permit application: 920.854.6200 or email at info@doorcountytourismzone.com |
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MONTHLY ROOM TAX REPORTING

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| <p>1) GETTING READY TO REPORT: If you include taxes in the total price that you offer to your lodgers, be sure to take your State Sales Tax and Room Tax off your lodging sales so that you don't pay tax on tax. Enter your net lodging sales.</p> <p>2) DUE DATES: The reports are due in our offices by the last day of the month following the report month (August 2016 room tax is due in office by September 30th, 2016). You can report online or by mail. If sending by mail, you may want the Post Master to date stamp your envelope.</p> <p>3) LATE REPORTING & PAYMENTS: Delinquent returns are subject to a \$25 late fee plus 1% interest that continues to accrue until the tax is paid. After 30 days' delinquency, an additional twenty-five percent (25%) of the room tax due or five thousand dollars (\$5,000.00) whichever is less, of the tax is due and owing, and other fees (e.g., legal fees incurred) may be assessed. In addition, a \$35 fee will be charged for checks returned as NSF. If noncompliance continues and the attorney or collection agency must follow up, the permit</p> | <p>holder is subject to legal fees.</p> <p>4) Months can not be combined for reporting. Each month must be reported separately.</p> <p>5) The criteria for a permit and regular reporting are offering rental, not actual rentals. <i>Any exchange</i> of that has monetary value is considered by the State of Wisconsin and the Tourism Zone Commission to be a lodging rental, even if rented only to friends and relatives.</p> <p>6) DEPOSITS: Advance deposits should not be reported until the rental period, and then included as part of the total rental. Until then, it is simply a payment to hold the rental period. If a fee is withheld, or the advance payments not refunded due to cancellation, there has been no lodging service. By Sales Tax rules it would not be subject to sales tax, and Room Tax would follow the same rule.</p> <p>7) EARLY REPORTING: Do not report early. You may end up with cancellations or additional rentals.</p> <p>9) RENTAL CARRIES OVER INTO ANOTHER MONTH: If your rental is split between two months add up the number of rental days and divide it by the total lodging sales. This will give you your daily rate for the</p> | <p>rental. Then multiply the daily rate times the number of days that fall into each month. You now have your total sales for each month. DO NOT COMBINE RENTALS FROM MULTIPLE MONTHS.</p> <p>10) WHAT MONTHS DO I REPORT: When you submitted your lodging permit application, for your property you indicated the months you are available for rent. These are the only months that you will need to file a report. If you do not have any rentals in a month you indicated you would be open, a report is still required showing \$0 income. If you have an extra rental outside the months you indicated you were renting, please file your report as usual. You may hear from the DCTZC office to ask if the rental months should be changed on your permit.</p> <p>11) DOES THE COMMISSION NEED TO KNOW IF? You have 14 days from a qualifying event to update information on your permit. A "qualifying event" would be a change in rental agent or contact person, addition or reduction in the number of unit's available, change in the months the business is open, sale of the business, or the cessation of rental activity. The form is available online to fill out and report a change to your permit.</p> |
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HOW DO I KNOW MY INFORMATION WILL BE KEPT CONFIDENTIAL?

First, the data we are asking you to provide in terms of occupancy rates and lodging sales is essential to know if the marketing efforts of the Door County Visitor Bureau are working. **We will keep your information confidential.** State Statute Section §66.0615(3) mandates the confidentiality of all room tax information and provides for civil forfeitures if confidentiality is broken. The Commission Intergovernmental Agreement also provides the following mandates:

- a. The person or his or her legal representative who filed the return.
- b. Officers, employees, or agents of the municipal treasurer and the Commission.
- c. Other persons for the use in the discharge of duties imposed by law, or in the discharge of the duties of their office (unless otherwise prohibited by law) or by order of a court.

All Room Tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Commission and the municipality are deemed confidential, except the Commission or municipality may divulge their contents to the following, and no others:
The Commission and its committees discuss individual lodging properties by name only in Closed Session. Lodging property individual collections and statistics are not included in the Door County Tourism Zone Commission reports.

HOW ARE NO-SHOWS & CANCELLATIONS TO BE HANDLED?

Forfeited Room Deposits: Amounts customers deposit to hold a room and which are forfeited to the hotel because the customer fails to arrive and use the room (“no shows”) are not subject to Wisconsin Sales Tax or Room Tax, if the room is available to be furnished to another guest. If the hotel keeps the room available for the guest who is charged the deposit, the deposit is taxable.

Cancellation Fees: Amounts charged to customers who cancel a room reservation are not subject to Wisconsin Sales Tax or Room Tax, if the room is available to be furnished to another guest. If the hotel keeps the room available for the customer who is charged the cancellation fee, the cancellation fee is taxable.

WHAT QUALIFIES AS AN EXEMPT SALE OR AN EXEMPTION?

In general, sales of lodging services are subject to Room Tax. An exemption applies however, for sales of lodging services to exempt entities that furnish appropriate documentation to the lodging provider. Please refer to the guidelines below when claiming exemptions. When filling out your monthly report you will be required to enter the CES# when claiming an exemption(s) or provide the dates of the one month or more rental.

Additional information about the sales tax treatment of lodging services is provided in Publication 219, Hotels, Motels and Other Lodging Providers

HOW ARE LODGING PACKAGES HANDLED?

The entire charge for furnishing lodging packages, which include lodging along with other taxable or nontaxable property or services, is subject to Wisconsin Sales Tax and Room Tax, assuming more than 10 percent of the purchase price and sales price of the package is related to taxable products (i.e., lodging service, prepared food, admissions, etc.).

Example — Lodging Packages: Hotel E offers a lodging package for \$170. The package includes two nights of lodging, two breakfast buffets, dinner, and the use of the health spa. The entire \$170 is subject to tax.

WHAT IS TAXABLE AND WHAT IS NOT?

TAXABLE

- **Meeting rooms** used for amusement, entertainment, athletic or recreational purposes.
- **Deposits:** If a guest fails to show and the hotel keeps the room available for the guest who has been charged the deposit, the deposit is taxable.
- **Cleaning fees-** If the cleaning fees are mandatory and charged in connection with the furnishing of lodging the cleaning fee is considered part of the sale of the lodging. If the lodging charge is subject to tax, the cleaning fee is subject to tax.
- **Cancellation Fees:** If the hotel keeps the room available for the customer who is charged the cancellation fee, the cancellation fee is taxable
- **Late Check Out Fees:** Amounts charged to customers for late check-out in connection with the furnishing of lodging are part of the sale of the lodging to the customer. If the lodging is subject to tax, the late check-out fee is also subject to tax.
- **Smoking fees:** A fee charged by the hotel for cleaning that is charged on all smoking rooms is considered part of the sales price from lodging is taxable.
- **Pet Fees:** Amounts charged to customers with pets are considered a part of the total sale of the lodging to the customer. If the lodging charge is subject to tax, the amount charged as a pet fee is also subject to tax.

NOT TAXABLE

- **Complimentary Rooms**
- **Meeting Rooms** used for meetings, conventions, conferences and seminars.
- **Forfeited room deposits** – Amounts customers deposit to hold a room and which are forfeited to the hotel because the customer fails to arrive and use the room are not subject to room tax, if the room is available to be furnished to another guest.
- **Security deposits:** Amounts charged to customers as security deposits solely for damages to the room are not subject to tax if such amounts are returned to the customer if there is no damage.
- **Damage fees:** Fees charged by the hotel for damages to the hotel room or furnishings are not subject to tax
- **Cancellation Fees:** Amounts charged to customers who cancel a room reservation are not subject to tax if the room is available to be furnished to another guest.
- **Smoking Fees:** If the charge is a cleaning fee that is imposed only on rooms that require additional cleaning after the lodging period is over, the fee is not taxable.
- **Child Care Service:** Fees for providing child care services are not subject to tax



Door County Tourism Zone Commission Monthly Room Tax Report

Please Note:
 1. Your report and room tax remittance are due by the end of the month following the month addressed by the report. You must file even if your monthly gross sales were \$0.
 2. You may copy this form as needed or download an original from our website.
 3. For further information or to file online, visit www.doorcountytourismzone.com.
 4. PLEASE DO NOT SEND CORRESPONDENCE WITH THIS REPORT.
 Any and all communications should be directed to info@doorcountytourismzone.com

Lodging Establishment	Tax Calculation
Report Month and Year:	1 Total Available Rental Units This Month: (Number of Units Available x Days Open)
Permit Number:	2 Number of Rented Unit Days This Month: (Ex. Rm #1 @ 20 days + Rm #2 @ 15 days = 35)
Lodging Name:	3 Total Lodging Sales This Month: \$
Lodging Address:	4 Total Exemptions and Exempt Sales: (Claim tax exempt lodging sales in this field) Exempt Entity's VJ Certificate of Exempt Status Number:
Owner Mailing Address: <input type="checkbox"/> Check box	(If additional form is needed, please attach a page to report with CES #)
Contact Information	5 Net Taxable Sales (Total Lodging Sales minus Total Exemptions and Exempt Sales): \$
Reported completed by:	6 Total Tax at the Current 5.9% rate (Net Taxable Sales x 0.059) \$
e-Mail:	Late Filing Penalty and Interest
Phone:	7 Late Filing Fee if Applicable: \$ Less than 30 days late = \$25 More than 30 days late = the greater of \$25 or 25% of tax due
Signature: _____ Date: _____	8 Interest on Late Payment if Applicable (1% per month): \$
<input type="checkbox"/> Check if this report is the last filing for the year.	9 Total Late Filing Fees and Interest: \$
INSTRUCTIONS	10 Total Credits to be applied to tax owed \$
1. When paying by check, please use black ink and do not staple. Our bank deposit procedures requires this approach. Thank you!	Total Amount Due
2. The monthly report form must be filled out completely.	11 Total Amount Due (Sum of Total Tax and Any Late Filing Penalty and Interest Due): \$
3. Make check payable to Door County Tourism Zone Commission. There is a \$35 fee for returned checks.	<small>Delinquent Room Tax returns shall be subject to a minimum twenty-five dollar (\$25) late filing fee. The fee shall become delinquent five days after the due date of the return. A forfeiture of twenty-five percent (25%) of the room tax due or five thousand dollars (\$5,000.00) whichever is less, of the tax imposed, is hereby established and due and owing in the event that the room tax is not paid within thirty (30) days after the due date of the return. In addition to this forfeiture, all unpaid taxes under this Agreement shall bear interest at the rate of one percent (1%) per month from the due date of the return until received and reported by the Commission.</small>
4. Send your check and this report to: Door County Tourism Zone Commission Post Office Box 55 Sister Bay, WI 54234	
5. Should you need assistance completing this report or have questions regarding the reporting requirements, please contact the Commission at 920-854-6200 or by e-Mail at info@doorcountytourismzone.com	

DO I HAVE TO COMPLETELY FILL OUT MY MONTHLY ROOM TAX REPORT FORM?

Under the provision of Sec. 66.0615, Stats. the local ordinances that enacted the Room Tax and established the Commission also provides for and requires a monthly room tax lodging report for each lodging provider. Specifically, the Ordinance provided the requirement of the following information:

- 1) Name of business
- 2) Lodging Address
- 3) Mailing Address
- 4) Name of person whom has completed the report
- 5) Signature of person whom has completed the report
- 6) Total Available Nights
- 7) Number of Nights Rented
- 8) Lodging Sales
- 9) Exempt Sales—if claiming exempt sales proper information must be included with report.

The Room Tax Ordinance provides that this information is necessary to allow the Commission to determine the accuracy of the Report. This information is also important to the Commission in regard to the Commission's reporting responsibilities to the municipalities and the Wisconsin Department of Revenue.

HOW TO FILL OUT THE MONTHLY ROOM TAX REPORTING FORM

1. The information in the left hand column should be routine, self-explanatory and unchanging from month to month. You can fill out the unchanging information and make copies to save time.
2. The information requested on the right side of the report is **necessary and required** for the Commission to measure the success of the Annual Marketing Plan. It will provide important data to determine if the room tax revenue invested in marketing is achieving the desired results.
3. Your actual room tax collections are used to compile the Commission's Monthly Room Tax Reports. Reporting is done by municipal total not by individual properties.
4. Please indicate any address changes for the property so our records remain current. Make additional copies as needed.
5. Any incomplete reporting will be returned to the permit holder to correct and resubmit.

Line by Line... the reporting side of the Month Room Tax Report

Note: You must file a report even if your property had no rentals for the months you indicated on your permit application that your property is available.

Line 1: Total Available Rental Units This Month

For example, you have 15 units and it is July, which has 31 days. 15x31= 465 unit nights

Two units underwent repairs for 3 days and were not available for rent (2x3=6 unit nights need to be deducted). You should deduct the unavailable for rent room days (465-6= 459)

Enter 459 on the on Line 1 "Total Available Rental Units this Month"

Line 2: Number of Rented Units this Month

Using the example above, if you rented your 15 units for a total of 5 nights each in the 31 days period (15x5 = 75)

Enter 75 on the Number of Units Days rented during the month of report line.

Line 3: Total Lodging Sales This Month

Actual gross receipts for all lodging, including lodging sold as part of a lodging package. This total should not include any sales or room tax.

Line 4: Total Exemptions and Exempt Sales

Please do not use this line to back out your sales tax; this line is for exempt stay totals. Exempt Stays are those that are thirty (30) days or more or those who provide CES # from an exempt entity. If you are claiming the exemption, documentation is required on the line below line 4 of either the CES# of the exempt entity that stayed with you or the stay is exempt due to a 30+ day stay—please document the dates of the stay.

Line 5: Net Taxable Sales

If you had exempt sales, you would subtract line 3 from line 4 to get the Line 5 total. If you had no exempt sales, the total would be the same as what you entered on line 3. Line 6: Total Tax at the Current 5.5% rate
Multiple line 5 times the tax rate of 5.5%

Line 7: Late filing fee if applicable

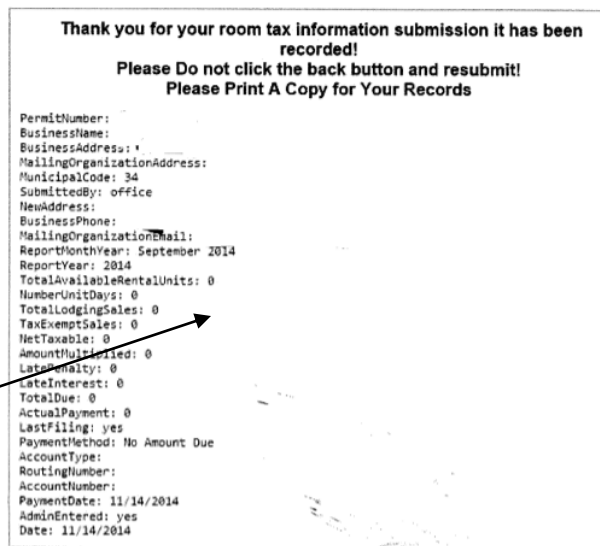
FILING ONLINE

Our online filing system offers the same report form that you would use if you filed by mail (if you need step by step instructions follow the mail-in step by step). We have contracted with Bay Lakes Information Systems to develop secure access with ACH capabilities that will allow you to log in to our website at any time to complete your Room Tax Report and pay the tax directly from your bank account.

You can review the history of your account "past history", update certain information, and file your room tax "online filing" by logging into your account.

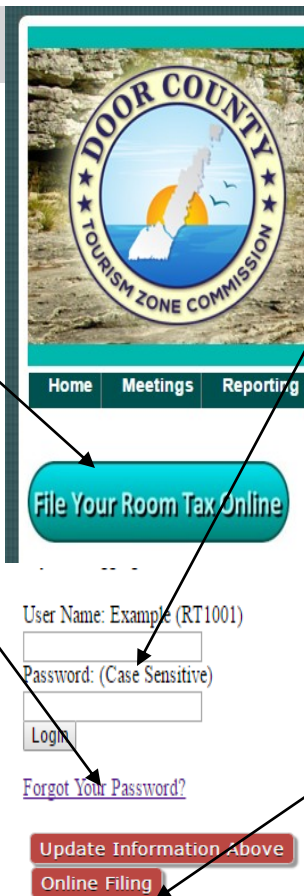
Helpful Hints:

- Your user name and password will be sent to you with your permit packet.
- Be sure to select the correct month and year (the wrong year could apply late fees/penalties)
- If you are filing a \$0 report, under the payment drop down select "no amount due". You will still have to enter a payment date even though there is no payment. This becomes a posting date in the system.
- Be sure to hit Submit. Many times folks print the screen prior to hitting submit. Once you hit submit you will receive this confirmation screen.
- Not sure if you filed or if your filing went through? To avoid duplicate filings, log in and in your main profile landing page click "past filings". Check your past filings. You will get this confirmation screen at the completion of your online filing.
- If paying by ACH, be sure to enter the correct routing and bank account numbers. Failure to do so will result in your bank rejecting the payment.



I CAN'T FIND MY USERNAME OR PASSWORD

1. Go to www.doorcountytourismzone.com
2. Click "File Your Room Tax Online", the link is located in the top left hand corner of the home page.
3. Click "Forgot Password" below the log in button. Enter your username (RT followed by numbers)
4. The system will send you an email showing you your current password to the email address that is on record.
5. Be sure to check your spam folder for the email from the online system. (it might be in your Spam folder because the address is "donotreply@baylakesis.com" and some systems filter those generic-type addresses into Spam).
5. If you don't have success or don't have your username, please contact the DCTZC at 920.854.6200 or email info@doorcountytourismzone.com.
6. If you are having issues, it may be your browser. Internet Explorer generally works best.
7. If your email address has changed since you submitted your permit application, you will not receive the system email and will need to contact the office.



WHERE DO I GO TO FILE ONLINE?

1. Go to doorcountytourismzone.com and click "File your room tax online" on the home page (top left corner)
2. Log in, using your User Name (the "RT" number) and the password provided you with your permit
3. If you cannot locate your access information, please call or e-mail the Commission office or follow the directions to the left.
4. Through this system, your payments can be made directly from your bank account on the payment date you select.
5. The main page, once logged in is your profile page.
6. To file your reporting, scroll down and select "online filing"
7. An electronic version of the monthly room tax report will load for you to complete.
8. For more detailed information, please see the separate instructions on how to file online available on our website and in your permit packet.

Reminders:

- Each season please update your months open.
- If you contact information changes please contact the commission to update your information.
- Be sure that your available months advertised online match what you indicated on your permit.
- Any changes in the amount of units, open month, responsible party or owners must be reported within 14 days.
- Don't combine months when reporting
- Correspondence sent with your room tax report may not be seen—please contact the office directly.

ON OUR WEBSITE YOU WILL

FIND:

- MEETING MINUTES
- DCVB REPORTING
- ROOM TAX COLLECTION REPORTING
- OCCUPANCY REPORTING
- AGENDA'S
- CURRENT PERMIT HOLDER FORMS
- A LIST OF CURRENT PERMIT HOLDERS IN DOOR COUNTY
- ADDITIONAL INFORMATION AS IT BECOMES NECESSARY.

DOOR COUNTY TOURISM ZONE

PO BOX 55
 SISTER BAY WI 54234
920.854.6200
 INFO@DOORCOUNTYTOURISMZONE.COM
 DOORCOUNTYTOURISMZONE.COM

WHAT ABOUT BARTERED ROOM STAYS?

Oftentimes, a business will trade its products for the services, realty, or intangibles of another business.

Sales, Room or use tax may apply to such trades.

Section 11.32(6), Wis. Adm. Code (May 2010 Register), provides that the sales price from a retail transaction includes the exchange of tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d), Stats., for taxable or nontaxable services, realty, or intangibles if the person providing the tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d), Stats., receives the sales price or purchase price valued in money, whether received in money or otherwise. If the products that a business provides are not subject to sales and use taxes (such as nontaxable services or realty), the business may deduct the sales price from the transaction on its sales and use tax return.

Example: A restaurant operator exchanges meals having retail price of \$100 for radio or television advertising which has an established price of \$100 for this type of advertising service. The restaurant operator and the radio or television station each have to report the sales price of \$100 as a result of the transaction. **Note:** The total sales reported on the sales and use tax return includes both taxable and nontaxable transactions. The radio station may, however, deduct the \$100 from its total sales reported on its sales and use tax return, since the advertising service that it is selling is not subject to Wisconsin sales or use tax. The restaurant operator's sales of the meals are taxable; therefore, no deduction may be taken on the restaurant operator's sales and use tax return.

For information about trading tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d), Stats., for other tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d), Stats., see the tax release titled "Trade-ins," which was published in *Wisconsin Tax Bulletin* #124 (April 2001), beginning on page 30.

I AM NO LONGER RENTING MY PROPERTY, WHAT DO I DO?

- 1) A permit holder must complete the form "Request for Permit Deactivation"
- 2) This form can be obtained by phoning or emailing the DCTZC office. The form can also be printed off the DCTZC website. Select the drop down box "permit holder information" and then select "change of information/ deactivation form"
- 3) In order for a permit to be deactivated, the items on the form below must be completed.
- 4) Once you have completed the items on the form to deactivate your permit, please return it to the office for permit deactivation. Once deactivated, you no longer are required to submit monthly reporting.

Property is no longer being rented because	Please check all the apply: <input type="checkbox"/> Property was sold <input checked="" type="checkbox"/> I no longer rent the above property and will not in the future <input checked="" type="checkbox"/> I have never rented the property and will not in the future.
Additional Information:	Date that owner ceased renting: _____ Or Date property sold: _____
If no longer renting the property, all online advertising, links and websites must be removed/deactivated.	<input checked="" type="checkbox"/> I have removed all online listings on online booking sites (VRBO, AirB&B, etc.) <input checked="" type="checkbox"/> My property's website has been taken down <input checked="" type="checkbox"/> All listings on Door County advancement sites, travel sites and the like have been removed/deactivated.

By signing this form I am confirming that I am not renting the above listed property and all media advertising for my property has been removed/deleted/deactivated. I understand that I must notify the Commission should my plans change.

Signature _____

Date _____