



DOOR COUNTY TOURISM ZONE COMMISSION GETTING STARTED CHECKLIST

THE DIGITAL VERSION WITH CLICKABLE ITEMS IS AVAILABLE ON THE [TOURISM ZONE WEBSITE...](#)

- ❑ Your property must be permitted, and room tax collected on any transient rental, defined as any rental term less than thirty (30) days... even if you are only renting a few times a year.
- ❑ **BEFORE** advertising, commencing business or renting your property you must be permitted. If you begin rentals before being permitted, you could be subject to penalties and you are responsible for room tax on any rentals prior to permitting. The DCTZC considers the commencement of business to be any and all advertising, social media, business associations or word of mouth advertising for your property.
- ❑ Print or request the Permit Application and Instructions: [CLICK HERE FOR PERMIT](#)
- ❑ If your property is in the City of Sturgeon Bay, you will need an additional permit from the City to rent your property. Please contact Chris Sullivan-Robinson, the Planner/Zoning Administrator at 920-746-2907 or csullivan-robinson@sturgeonbaywi.org
- ❑ Prior to commencing rentals, check in with your local municipality to see if a business license or any other requirements/ordinances that apply to short term rentals.
 - Village of Egg Harbor [Business License](#).
 - [Directory](#) of contact information for all Door County Municipalities
- ❑ Complete your permit application - [CLICK HERE FOR INSTRUCTIONS](#)
 - Choose the type of property you will be operating and tell us the operating months that you are advertising. What you advertise online must match the permit.
- ❑ Once the DCTZC receives your completed permit application the office will issue you your transient rental permit and send you a permit packet. The packet will have your permit number, username and password to file online (on the cover letter) and need to know information.
- ❑ Per WI ACT 59 contact the WISCONSIN DEPARTMENT OF REVENUE to inquire if it is necessary for you to hold a WI Sellers Permit to collect Wisconsin State Sales Tax. The WI DOR will inform you how and when to remit your sales tax.
 - <https://www.revenue.wi.gov/Pages/home.aspx>
 - (608) 266-2776 - DORBusinessTax@wisconsin.gov
 - If you are only renting through marketplace providers, please discuss this with the WI DOR, it may not be necessary to hold a WI Sellers Permit.
- ❑ If your property is in the Village of Sister Bay – you will also be required to collect [PRAT](#) (.05%) which is also remitted to the WI DOR.
- ❑ Per WI ACT 59 you are required to have your property inspected by the DEPARTMENT OF AGRICULTURE TRADE AND CONSUMER PROTECTION “DTACP” –After the inspection, a license will be issued-it is renewed annually.
 - https://datcp.wi.gov/Pages/Licenses_Permits/RecFacLicenses.aspx
 - Licensing Specialist (608) 224-4923 - datcpdfslicensing@wi.gov
 - To obtain a license through the department, first 608-224-4923 or [email](#) our licensing specialists. The licensing specialist will get you the information you need and will explain the process steps to you.
- ❑ Be sure to set up the [correct taxable items](#) (see [GUIDE TO MONTHLY ROOM TAX REPORTING](#) for what is taxable and what is not)
- ❑ Please list your Door County Tourism Zone Commission permit number in your online listing.
- ❑ Your availability needs to match the months you are permitted for (confirm with you indicated on Door County Tourism Zone Commission - 920-854-6200 – info@doorcountytourismzone.com

your permit application – contact the office if you need to adjust your operating months).

- ❑ Once you have your Tourism Zone permit number, you can begin advertising your property for short term rentals.
- ❑ **PROVISIONS EFFECTIVE JANUARY 1, 2020** -[2019 Wis. Act 10](#) clarifies that a marketplace provider is required to collect and remit sales or use tax and local municipal room tax for all sales of taxable products and services in Wisconsin that the marketplace provider facilitates on behalf of a marketplace seller.

Note: For reservations made prior to January 1, 2020, but taking place in 2020, the marketplace provider would not have collected local room tax.

- ❑ **IT IS UP TO YOU TO DETERMINE HOW THE MARKETPLACE PROVIDER YOU CHOSE TO DO BUSINESS WITH IS HANDLING THEIR COMPLIANCE WITH 2019 WI ACT 10 WITH REGARD TO LOCAL MUNICIPAL ROOM TAX.**

Just because the state law was implemented as of January 1, 2020 do not assume that your marketplace provider is collecting and remitting taxes. In many instances there has been programming issues or lapses in programming.

- Avoid a tax liability; be aware, alert and prepared to review your listing for the correct tax calculations (11% should be applied for all lodging sales: 5.5% State Sales and Use tax and 5.5% local municipal room tax. If in the Village of Sister Bay, you will see an additional .5% PRAT tax applied.
- Review every incoming reservation for the correct tax collected. Should you find errors, reach out to your lodging marketplace provider for resolution. Under 2019 WI ACT 10, the lodging provider /marketplace seller remains the principal reporting party. As such, it is the sole responsible party for maintaining business operating records. Not only must these records be maintained for room tax purposes, but also for income tax, sales tax, personal property tax and property tax purposes.
- The lodging provider/marketplace seller remains the principal party for room tax reporting.
- **If a lodging marketplace does not collect tax, the lodging provider is responsible for reporting and paying the taxes.**

- ❑ Track your revenue, room tax remitted on your behalf and submit room tax reports. More information here on reviewing reservations/financial transactions with marketplace providers.
 - ✓ Room tax should not be treated as revenue by permit holders, but rather a tax liability. It should be held in trust until the time comes to report and pay your local municipal room tax.
 - ✓ If a marketplace provider is paying your room tax on your behalf, the importance of your reporting responsibility remains unchanged. Marketplace payments cannot be distributed to your municipality without your monthly room tax reporting. Late fees still apply when reporting amounts paid by Marketplace Providers.
 - ✓ If there are delays with room tax reporting remittance, lodging providers need to contemplate what impact it will have on restarting and/or sustaining Door County's tourism economy.

WANT TO KNOW MORE?

- ✓ Did you know every month the DCTZC posts room tax reporting, meeting minutes, DCVB reporting to the website? [LINK TO REPORTS](#)
- ✓ Annually, the DCTZC posts the Annual Report and Annual Audit. [LINK TO REPORTS](#)
- ✓ Get involved...Be a tourism champion. How? Attend meetings, [CHECK THE CALENDAR](#), post your permit number within your online listing(s), and spread the word about the value of room tax for Door County. [CLICK HERE](#) for more about how [TOURISM WORKS FOR US!](#)