



DOOR COUNTY TOURISM ZONE COMMISSION
Administrator's Report
November 2017

Compliance: Late Letters Sent

- The number of **June 2017** "No Reports" letters sent: Fifty two (52) to owner managed properties as of 8/14/17.
 - As of 11/8/17 – One (1) remains to report. I have the scanned versions of the reporting in hand – mailed on 11/2/17 (as of 11/7/17 has not arrived yet)
- The number of **July 2017** "No Reports" letters sent: Sixty one (61) to owner managed properties as of 9/15/17.
 - As of 11/2/17 - Seven (7) properties remain to report. All have received a final notice which had a deadline of 11/1/17.
 - As of 11/8/17 – Five (5) properties remain to report.
- The number of **August 2017** "No Reports" letters sent: Sixty one (61) to owner managed properties as of 10/17/17.
 - As of 11/1/17 – twenty seven (27) properties remain to report.
 - As of 11/8/17 – twenty one(21) properties remain to report.

Unpaid tax/fees/penalties: The total outstanding due as of 11/8/17 is: \$3,033.35 from ten (10) permit holders. \$1,358.751are ACH rejects– the majority of the outstanding balance is permit holders with settlement agreements.

First Notice	Second Notice	Third Notice	Attorney	Settlement/ Payment Plan	Collections
\$ 25.83	\$ 25.11		\$ 516.44	\$ 818.43	
\$ 27.56			\$ 68.91		
\$ 876.37			\$ 25.13		
\$ 35.11			\$ 25.02		
\$ 166.68					
\$ 158.95					
\$ 156.75					
\$ 67.62					
\$ 26.23					
\$ 13.21					
\$ 1,554.31	\$ 25.11	\$ -	\$ 635.50	\$ 818.43	\$ -
\$ 3,033.35	Total Outstanding				

- **Permits:** *Thirteen (13) permits have been issued since September reporting – Seven (7) were permitted as a result of compliance efforts 53.8%*
 - 10 permits were issued during the same period of 2016
 - As of 11/7/17 there are 1075 permits.
- City of Sturgeon Bay – seasonal – compliance
- Town of Gardner – year round – compliance

- Town of Sevastopol – year round
- Village of Sister Bay – year round – compliance
- City of Sturgeon Bay – year round – compliance
- Village of Sister Bay (4 units added to existing permit) – year round - compliance
- Town of Gibraltar (9 units added to existing permit) year round
- Village of Sister Bay – year round - compliance
- Town of Sturgeon Bay – seasonal
- Town of Egg Harbor- seasonal – compliance
- City of Sturgeon Bay – year round
- Town of Egg Harbor – year round
- Village of Ephraim - seasonal
- **Unpermitted Properties:** Ten (10) unpermitted properties that are advertising online or have contacted the office regarding permitting as of 11/7/17. Last year at this time I was working on eight (8) unpermitted properties.
 - **VRBO/ Homeaway/ Vactionrentals.com :** Currently on VRBO there are 572(581 last month) rentals and Homeaway has 405 (524 October and 523 September) as of 11/8/17. Of note, there are now multiple rental listings for Hotel, Motel, Inns and B&B's which have had an increase in listings while I am seeing a decrease of residential homes.
 - **Airbnb:** Currently on Airbnb there are 215 (212 last month) rentals listed for Door County. Currently there are six (6) unpermitted properties on Airbnb, two (2) of which are timeshare weeks which are listed by a wholesaler that I have not been able to track down. The remaining four (4) unpermitted properties have been contacted via compliance efforts. As of November 2, 2017 the breakdown of listings by municipality for Airbnb is as follows:

Muni Code	Muni Name	# of Airbnb Properties
2	Baileys Harbor	15
6	Clay Banks	2
8	Town of Egg Harbor	30
9	Village of Egg Harbor	22
11	Ephraim	6
12	Gibraltar	14
13	Village of Forestville	0
14	Town of Forestville	0
15	Jacksonport	6
27	Nasewaupee	8
32	Liberty Grove	26
33	Sevastopol	11
34	Village of Sister Bay	5
35	City of Sturgeon Bay	36
36	Town of Sturgeon Bay	8
39	Gardner	10
42	Union	2
46	Washington	14
Door County Listings		215
Not in Door County		12
Total		227

- The following listings are unpermitted on Airbnb:
 - Unpermitted Listing #1: #15062338 (compliance /timeshare- no leads)
 - Unpermitted Listing #2: #21201942 (compliance/timeshare – no leads)

- Unpermitted Listing #3: #2155928(compliance letter sent)
 - Unpermitted Listing #4: # 21287907(compliance letter sent)
 - Unpermitted Listing #5: # 21230158(compliance letter sent)
 - Unpermitted Listing #6: # 20848190 (compliance letter sent)
- **TRIPADVISOR/FLIPKEY:** Currently on TripAdvisor there are 47 rentals (221 rentals in October and 212 in September). TripAdvisor pulls in Homeaway and VRBO listings as channel partners – I’m not sure why the number has decreased other than possibly something has changed with the channel partnership. All are permitted.
 - **Vacationhomerentals.com:** (part of TripAdvisor) has 5 (5 last month) Door County listings which are all permitted.
 - **Flipkey:** There are 46 listings (44 last month) for Door County. All are permitted.
 - **Facebook:** I have been monitoring various pages on Facebook. Currently I am working on 1 property (7 last month) un-permitted properties via Facebook.
 - **Craigslist :** I am currently working on 1 unpermitted property found via Craigslist.
 - **Evolve Vacation Network:** There are two properties listed through Evolve – both are permitted.
 - **Homeescape:** There are three (3) properties for Door County all of which are permitted.
 - **Glampinghub:** There are eighteen (18) properties for Door County all of which are permitted.
 - **Avroa.org:** Has one (1) Door County Listing, which is permitted.
 - **Vacationstayz.com:** No Door County properties as of yet.
 - **Homestay.com:** No Door County properties as of yet.
 - **Tripping.com and Hometogo.com** Pulls from Channel Partners such as :
 - Everystay.com, Vacasa.com, Innclusive.com, Kid&Coe.com, Plansmatter.com and Overnight.com are all sites to watch that currently have no Door County rentals but are gaining popularity as alternatives to VRBO and Homeaway.

Other news:

- **2018 schedule** – all meetings are confirmed except for the Town of Clay Banks 12/20/18 meeting. (#1)
- **Email to municipalities ACT 59 update (#2)**
- **Email to permit holders re: WDOR Bulletin (#3)**
- **Room Tax Primer** – Requested that I put an educational document together for a more condensed simplified resource for information as to the value of room tax in Door County. (#4)
- **Discussion:** ACT 59 – questions to consider (Researched through the Legal Guide to Collecting Transient Lodging Tax in Oregon) – With similar legislation the Legal Guide provides some points for consideration:
 - Should the ordinances be amended to specifically address short term rental internet platforms (lodging marketplaces). The Tourism Zone may then be able to use the ordinance as a backstop to impose regulations on those platforms- this may remove the necessity of having separate agreements with each lodging platform. We want to be able to require information from the lodging platforms.

- There are issues with regards to lodging platforms – ordinances can't require lodging platforms to monitor the content of its site, but rather they are regulating other actions the hosting platform performs such as collection rent and charging service fees to hosts.
- **Challenges:**
 - **Hosting platforms are not incentivized to assist local governments.** Hosting platforms such as Airbnb and VRBO historically have been resistant to complying with local governments in collecting the tax or enforcing local regulations. Many hosting platforms do not want to divulge the list of properties advertising on their website because they are likely aware some properties are not in compliance with local regulations, and as such, divulging property locations could limit their client list. In addition, the hosting platforms do not wish to assume liability for acts of the hosts—meaning the online platform would be fined or penalized when a local host does not pay the tax or comply with local regulations.
 - **Potential Legal Challenges.** Some online travel companies and hosting platforms in other state have argued they are not transient lodging intermediators under the state law (and local ordinances that track state law) because they do not “charge for occupancy”; instead, they only facilitate the transaction between the host and the occupant. ORS 320.300(12). Likewise, these companies argue they are not required under state law to collect and remit the tax because they do not “receive the rent.” ORS 320.350(7)(b). As such, these companies contend they are not required to assist in collecting the rent or identifying hosts.
 - Internet hosting platforms have also challenged local governments' ability to regulate them under the 1996 Communications Decency Act (“CDA”). Under the CDA, no provider or user of an interactive computer service shall be treated as the publisher or speaker of any information provided by another information content provider. The CDA also includes an express preemption clause, mandating “[n]o cause of action may be brought and no liability may be imposed under any state or local law that is inconsistent with this section.” 47 USC Section 230(e)(3). In layman's terms, under the CDA, an online platform such as Airbnb cannot be held responsible for monitoring the content of its internet site, and local government cannot pass regulations to make them responsible. Therefore, a local government cannot force an online platform to ensure every property on their website is registered with the city and complying with the tax as a condition of advertising on the internet platform. Doing so would require the online platform to monitor the content. On this issue, the city of San Francisco recently circumvented a challenge by Airbnb to its ordinance by not fining Airbnb for the contents of the site, but for accepting a registration fee from a host that did not register with the city. In this way, the city was regulating Airbnb's actions (accepting

the fee) and not the host's actions (posting the advertisement). This is a small—but important—distinction.

- The legislation is intended to require online travel companies to assess the state and local tax on the sale price of the rooms as paid by the lodger. Does our ordinance need to define the sale price is the amount that tax is paid on rather than the discounted price the online travel company originally pays for the room. For example, an online travel company may purchase a block of rooms for \$100 each and then sell rooms to lodgers for \$150, retaining the extra \$50 as their "fee" for facilitating the sale. This issue has been challenged in court; however it seems that they have been settled out of court with some sort of agreement.
- **Laying the foundation for the legislative changes – ideas and draft FAQ's for permit holders.**
 - Examples of reporting forms from Oregon. (**#5**)
 - How will we handle unbalanced reporting as it pertains to reporting and our audit?
 - ACT 59 draft instructions for permit holders (**#6**)
 - Options for reporting – draft of TZC report form (**#7**) – the challenge is going to be reconciliation (what lodging providers report that we should receive from lodging intermediaries and what the lodging marketplace reports).
 - I have spoken with Mary and Dianne of KerberRose and Justin of Bay Lakes Information Systems to brainstorm. If their schedules allow they will be in attendance for the meeting.

Respectfully Submitted,
Kim Roberts
Administrator

Municipality	Permit #	Removed	Lodging Name	Lodging Address	Owner	Reason for Removal
Town of Sevastopol	33-56-1591-00	10/23/17	Cabin on the Bluffs	5332 Elaine	Denice Hubbard	No longer renting.
Town of Gibraltar	12-56-1260-00	10/23/17	Shared Serenity (Hubbard)	4408 Daisy Patch	Denice Hubbard	Property sold.
Town of Gibraltar	12-56-1264-00	10/23/17	Shared Serenity (Santora)	4408 Daisy Patch	Gery Santora	Property sold.
Town of Gardner	39-55-0772-00	10/25/17	Crockers Cottage	3554 Crocker Court	Colleen Crocker-MacMillin	Property sold.
Village of Sister Bay	34-56-1672-00	10/27/17	Gray Bird Manor	10776 Pheasant Court	Chris Demarinis	No longer renting.
Town of Sevastopol	33-56-0031-00	10/27/17	Bay Shore Guest House	5108 Bay Shore	Phllis Schippers	No longer renting.
Town of Gibraltar	12-55-0016-00	10/27/17	Countryside Motel	3409 CTH F	Dolores Lent	Property sold – combined with existing (#1042) permit for new owners.
Town of Sevastopol	33-56-1338-00	11/2/17	Holly House	4258 Bay Shore	Michael Catalano	Property Sold



DOOR COUNTY TOURISM ZONE COMMISSION

PO BOX 55, Sister Bay, WI 54234

920-854-6200 – Fax: 920-854-9019

E-mail: info@doorcountytourismzone.com

Website: www.doorcountytourismzone.com

#1

2018 Meetings - Tourism Zone Commission

January 18- (Full Commission) – Town of Egg Harbor, 5242 County I, Sturgeon Bay -920-743-6141

**February 15 - City of Sturgeon Bay, Community Room - 421 Michigan St, - 920.746.2900
(Executive Committee)**

**March 15- (Full Commission) – Town of Nasewaupee - 3388 County Road PD
Sturgeon Bay, Wisconsin**

**April 19 - City of Sturgeon Bay, Community Room - 421 Michigan St, - 920.746.2900
(Executive Committee)**

May 17– (Full Commission) - Sevastopol Town Hall, 4528 State Hwy 57, 920-746-1245

**June 21– Annual Meeting – (Full Commission) Baileys Harbor Town Hall- 2392 County Road F –
920.839.9509**

**July 19– City of Sturgeon Bay, Community Room - 421 Michigan St, - 920.746.2900
(Executive Committee)**

**August 16- (Full Commission) Village of Egg Harbor – Bertschinger Community Center -7860 STH
42 – 920-868-3334**

**September 20 - City of Sturgeon Bay, Community Room - 421 Michigan St, - 920.746.2900
(Executive Committee)**

October 18 – (Full Commission): Jacksonport Town Hall – 3365 County Rd V – 920-823-2954

**November 15 - City of Sturgeon Bay, Community Room - 421 Michigan St, - 920.746.2900
(Executive Committee)**

December 20 – (Full Commission) – Town of Clay Banks – 6098 CTH OO – 920-746-9617

Meetings of the full Commission generally alternate months with Executive Committee meetings. Unless otherwise noted, all meetings begin at 9 a.m. Zone meetings are open to the public and input is welcome. If the Agenda includes a Closed Session, all non-Commission members will be asked to leave for that portion of the meeting only.



Short-Term Lodging Marketplaces Must Obtain a License to Collect Wisconsin Taxes



Good Afternoon,

Please see the forwarded WDOR bulletin regarding the lodging marketplaces that provide short term rentals. This bulletin provides further information about the budget motion (ACT59) that was signed into law September 23, 2017. While very little information has been provided about how the process is going to work, we wanted to use this bulletin as a way to stay in touch regarding the forthcoming changes to room tax collection. As of today, November 3, 2017, lodging marketplaces have begun to collect Door County room tax.

The Tourism Zone sent out a letter to all municipalities and their board presidents to make them aware of the budget motion. (I have attached the letter to this email for reference). The Tourism Zone has been in touch with the various lodging marketplaces in effort to work out the reporting details to maintain the current level of standards in room tax collections, reporting and distribution. Moreover, we have been in touch with the WDOR (one of many communications also attached) to share our concerns.

Most importantly , if you are contacted by a lodging marketplace, please refer them to the Tourism Zone so that we can provide the necessary information about the requirements for room tax reporting in Door County. By doing so you will be assisting the Tourism Zone in making sure that we get the correct and necessary information so that the municipal distributions are maintained and accurate as per State Statute.

In a recent article on NPR, Trish Pugel of the Wisconsin Hotel & Lodging Association was quoted saying, "There's no need for municipalities to strike a deal with Airbnb because they can have local taxes collected by Airbnb under the new state law. There is no benefit to a

municipality to do a separate agreement which may give away their rights to receive basic data information on the sales revenue that would ensure checks and balances that the company is paying the amount due in taxes," Pugel said. ([full article here](#)).

Please don't hesitate to call or email with questions. As more information becomes available, we will continue to send updates.

Kim Roberts
Administrator
Door County Tourism Zone Commission
P.O. Box 55
Sister Bay WI 54234
920.854.6200

www.doorcountytourismzone.com
info@doorcountytourismzone.com

Office hours: Monday - Friday 8 AM -4 PM

----- Forwarded message -----

From: Wisconsin Department of Revenue <webmaster@revenue.wi>
Date: Fri, Nov 3, 2017 at 2:13 PM
Subject: Short-Term Lodging Marketplaces Must Obtain a License to Collect Wisconsin Taxes
To: info@doorcountytourismzone.com

[Quoted text hidden]

2 attachments

 **10-6-17 muni_update_on_2017_19_budget.pdf**
160K

 **budget motion letter to the WDOR.pdf**
41K



DOOR COUNTY TOURISM ZONE COMMISSION

Good Afternoon,

This afternoon we received a WDOR [bulletin](#) regarding the lodging marketplaces that provide short term rentals. This bulletin provides further information about the budget motion (ACT59) that was signed into law September 23, 2017. While very little information has been provided about when room tax collections would begin or how the process is going to work, we wanted to use this bulletin as a way to stay in touch regarding the forthcoming changes to room tax collection. We discovered as of today, November 3, 2017, lodging marketplaces have begun to collect Door County room tax.

The Tourism Zone has been in touch with the various lodging marketplaces in effort to work out the reporting details to maintain the current level of standards in room tax collections, reporting and distribution.

Most importantly, we wanted all permit holders to be aware that room tax collections have begun on all lodging marketplace sites per the [budget motion](#) (page 235 - SECTION 985L. 66.0615) that was used to amend the [State Statute](#). While the tax collection began today, we are still working with WDOR and the lodging marketplaces to determine how permit holder reporting to the Tourism Zone will be effected. In the meantime, please continue to report all the same required information as per usual. Thankfully, the busy season is behind us. This will not have any impact on October 2017 reporting which is due 11/30/2017.

We will begin work on updating our online reporting form and mail in report form to reflect the changing process of reporting room tax in Wisconsin. Well before the November filing due date, we will be in touch to direct you how to file your room tax report with regards to the changes.

As a reminder, this only applies to reservations booked and paid through the lodging marketplaces. If you have repeat guests or direct bookings, you will continue to collect and remit room tax as you have in the past.

Please don't hesitate to call or email with questions. As more information becomes available, we will continue to send updates.

Sincerely,



Josh Van Lieshout
Administrator, City of Sturgeon Bay
Chair, Door County Tourism Zone
Commission



Kim Roberts
Administrator, Door County
Tourism Zone Commission

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Room Tax Primer

TOURISM WORKS FOR US: The history of room tax in Door County...

Why and When... In May of 2007 the Door County Tourism Zone Commission was established out of the hard work from a group of concerned citizens. This grass roots effort by a group called "Door County Peninsula Strategic Marketing Coalition" fundraised and volunteered their time to raise money for a market study. This idea didn't originate with local government officials; it began with the very people who make their livelihood in the tourism and hospitality industry in Door County.

What did the market study show? Door County needed new revenue sources to create and implement effective marketing to stop losing tourism market share. Membership dues simply weren't enough to effectuate a modern marketing program. In order for Door County to remain a sought after destination, the only option was to generate money for a broad and unified marketing campaign.

TOURISM WORKS FOR US: Why is Destination Marketing important and why should ROOM TAX fund it?

While some visitors are drawn to Door County by its natural beauty and the region's unique natural and historical attractions, other visitors need to hear why to visit and what they can do while they are here through marketing.

Individual businesses are responsible for marketing themselves, but Destination Marketing must create the interest in visitation before an individual business can effectively market itself.

TOURISM WORKS FOR US: How is marketing paid for? ROOM TAX revenue provides the mechanism that ensures the ongoing funding for the marketing of Door County. In the competitive marketplace where travelers have many options, Destination Marketing Funds allows Door County to be marketed and represented. Prior to 2007, Door County's marketing entity, the DCVB, had marketed Door County with a marketing budget of less than \$200,000 in comparison to 2015's budget of \$2.7 million from room tax revenues.

TOURISM WORKS FOR US: What is room tax and who has to pay it?

For the privilege of occupancy in any lodging facilities, each transient is subject to and pays a tax in the amount of 5.5% of the rent charged by each lodging provider. Lodging facilities come in many forms and must be permitted for transient rental. Common examples include: Hotels, motels, B&B'S, cabins, cottages, lodges, homes, condos or rental rooms. This is not an all-inclusive list. The Tourism Zone evaluates new forms of lodging for permitting requirements as types of lodging continue to develop and change.

Room Tax Is A Pass Through Tax Similar To Sales Tax. Meaning, The Customer Pays It, The Lodging Provider Collects And Remits It Through Their Monthly Reporting.

TOURISM WORKS FOR US: How is the room tax money used?

The total tax collected is divided three ways:

66% is directed to the contracted entity to use for marketing Door County and increasing overnight stays.

30% goes back to the municipalities in which it was collected for any use deemed necessary by that community's governmental body.

4% is retained by the DCTZC to cover administrative costs of the tax collection and enforcement.

TOURISM WORKS FOR US: How does room tax support the marketing of Door County?

Tourism marketing only succeeds as a public – private partnership. Advertising and promotion of Door County is essential. The Door County Visitor Bureau (DCVB) is responsible for marketing Door County as a tourist destination. With all nineteen (19) municipalities as members of the Door County Tourism Zone Commission (Tourism Zone) all of Door County is marketed.

TOURISM WORKS FOR US: What would happen if a municipality was not a member of the Tourism Zone?

The Door County Visitor Bureau could not market and or promote businesses in communities that are not members of the Door County Tourism Zone Commission as it would be a violation of the state statute enabling the local room tax ordinances.

When travel writers come to Door County or marketing efforts are coordinated **all** of Door County needs to be showcased. Marketing efforts have to communicate a unified brand. That doesn't work if there is an "outside the Zone, inside the Zone" terminology. Individually there is no way lodging providers can make the impact that we can make as a united front through Destination Marketing.

TOURISM WORKS FOR US: Effect on Local Government Revenues

Beyond the 30% that is distributed back to municipalities and the Strategic Community Partnership (SCP) funds allocated out of the DCVB distribution, tourism benefits local municipalities in many other ways. Local government tax receipts increase when tourism and employment increase.

TOURISM WORKS FOR US: Tourism Contributions.

Expenditures – Tourist expenditures by businesses patronized by visitors contributed \$347.8 million in 2016 which is an increase of \$15 million (4.50%) from the \$332.8 million visitors spent in 2015 in direct visitor spending in Door County.

Jobs - Tourism is the number one economic driver in Door County. The tourism industry in Door County supported a total of 3,178 jobs in 2016, an increase of 2.14% over 2015. The total labor income of \$75.1 million was generated for employees in Door County last year as a result of tourism spending, an increase of 6.27% over 2015.

Tax Revenue – Tourism in Door County generated \$37.5 million in state and local taxes in 2016, an increase of over \$1.4 million in state and local taxes collected in 2015. This amount far exceeds room tax revenue invested in tourism marketing to attract visitors. The result is that the tax revenue generated by tourism is a significant source of funds for non-tourism governmental services and operations.

Return on Investment (ROI) – The Door County Visitor Bureau's (DCVB) efforts to promote Door County (funded by room tax) through earned media efforts passed the \$17 million mark in earned media coverage in 2016. For every dollar of Door County advertising, we've been given back \$10 in media coverage measured in terms of ad value equivalency.

TOURISM WORKS FOR US: Door County's Tourism Industry

Every county directly benefits from tourism whether they are more rural or centralized to tourist activity. Exports, the purchase of products by those who don't live where the product is made, are an important and valued component in any economy. The Door County Tourism Industry is an exporter, with the buyers living elsewhere and purchasing the Door County product. As the buyers take their memories home, they leave their money in Door County.

Destination marketing campaigns create a "halo effect," lifting not only visitor- ship, but driving business development, real estate sales, and the purchase of second homes.

TOURISM WORKS FOR US: Room Tax Rates in Wisconsin

Cities across the world have room tax (sometimes called bed tax, transient occupancy tax, tourist tax, etc.). Door County has one of the lowest room taxes in Wisconsin.

Adams County 5.5%	Ashwaubenon 9.9%	Milwaukee County 7.0%
Algoma 6.0%	Bayfield 6.5%	Racine 6.0%
Brown County 10.0%	Waukesha 8.0%	Walworth County 8.0%
Eau Claire 7.0%		Outagamie 10%
Appleton 10.0%		

IN SUMMARY... WHAT DOES ROOM TAX DO FOR US?

- Helping visitors best enjoy Door County: Door County is recognized on a regular basis as a wonderful place to visit. As with any consumer product or service, destinations must be marketed in order to obtain awareness and consideration within the mindset of potential visitors. In order to compete we have to offer more: The vacation traveler needs to know what they can do once they arrive. Destination Marketing is essential to attracting visitors and protecting Door County's Tourism Economy.
- We need to remember the vital role visitors play in strengthening our local economy. Visitors are brought here through marketing that is paid for by room tax.
- Quality of life: Door County could not support all the unique restaurants shopping, galleries, arts and other unique aspects of Door County lifestyle without the dollars from tourists. Tourism, like any other industry, brings money into the community, employs people and supports municipalities with tax revenue.
- Room tax is often misunderstood. Only overnight guests at lodging accommodations within Door County pay the tax.

CITY OF [NAME]

Phone:

Email:

Website:

OFFICE USE ONLY

Date received

Receipt number

Transient Lodging Tax Remittance Form

**To report multiple locations, please use the Multiple Locations Reporting Form located on our website.

Account Information			
Name of property/business (including Doing Business As)			Reporting month
Property address			
Name of transient room tax contact			Reporting year
Phone number	Email address		

FORM DUE MONTHLY BY THE 15TH FOR THE PRECEEDING MONTH, EVEN IF NO GROSS RENT WAS RECEIVED

1. Gross rent	1.	\$
2. Allowable exemptions:		
2a. Monthly rent (greater than 30 consecutive days) ..	2a.	\$
2b. Rent from authorized Federal employees.....		\$
2c. Rent from transient lodging intermediaries	2c.	\$
2d. Other exemptions (please explain).....	2d.	\$
3. Total allowable exemptions (sum of lines 2a through2d)		
4. Taxable rent (line 1 minus line 3).....	4.	\$
5. Tax rate	5.	[insert %]
6. Tax due (line 4 multiplied by line 5)	6.	\$
7. Excess tax collected	7.	\$
8. Total tax collected (line 6 plus line 7).....	8.	\$
9. Rebate rate for administrative costs	9.	[insert %]
10. Rebate amount (line 8 multiplied by line 9)	10.	\$
11. Net tax due (line 8 minus line 10)	11.	\$
12. Penalties	12.	\$
13. Interest.....	13.	\$
14. Previous balance	14.	\$
15. TOTAL DUE (sum of lines 11 through 14).....	15.	\$

I declare, under penalty of false swearing, that to the best of my knowledge, the information herein is true, correct, and complete.

Signature	Title	Date
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Print completed form and mail with payment to:

MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF [NAME]. To pay by Visa or MasterCard, email your form to [insert email] and call in your payment to [insert phone number].

City of [Name]
Report of gross receipts from transient lodging intermediaries

Identify all transactions with transient lodging intermediaries for this month/quarter. Attach this schedule to your return that you submit to us. Only list transactions for which the transient lodging intermediaries paid tax directly to the City of [Name]. Add additional pages if needed.

Reporting month Reporting year

Name of transient lodging intermediary	Amount Received
Total (Should equal total on line 2C of page1)	\$

Line 1	Gross Rent: Enter the gross rent received for occupancy in transient lodging for the month. "Rent" means the amount paid or payable by an occupant for the occupancy of space in transient lodging. If a separate fee is charged for services, goods or commodities and that fee is optional, that fee is not included in rent. Rent includes all fees and assessments based on the number of occupants (human and/or pets) for which payment is not considered optional to the occupant.
Lines 2a-2d	Exemptions/Exclusions: Enter any gross rents that are not subject to tax or that are excluded from your total gross rents. The most common exemptions and exclusions are:
2a	Monthly rent: A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more.
2b	Rent from authorized federal employees: Employee of the federal government while on federal business. This exemption does not include state or local government employees.
2c	Rent from transient lodging intermediaries: Gross receipts from transactions with transient lodging intermediaries, i.e.: Online Travel Companies. Do not include transactions for which you collected the tax directly from customers, or transactions for which you received the tax from intermediaries. Complete and attach page 2, Report of Gross receipts from transient lodging intermediaries.
2d	Other exemptions: Please explain
Line 3	Total Exemptions/Exclusions: Sum of all exemptions.
Line 4	Taxable Rent: Subtract Total Exemptions (line 3) from Gross Rent (line 1).
Line 5	Current City of [Name] Tax rate: [insert %]
Line 6	Tax due:
Line 7	Excess Tax: Enter any excess tax collected from occupants.
Line 8	Total Tax Collected: Enter the amount of tax collected or required to be collected according to the lodging property's books and records (this amount should total line 6 plus line 7). Please explain any differences.
Line 9	Current rebate rate for administrative costs: [insert %]
Line 10	Rebate for Administrative Costs: Multiply Total Tax Collected (line 8) by [insert %] (line 9)
Line 11	Net Tax Due: Subtract Rebate for Administrative costs (line 10) from Total Tax Collected (line 8)
Line 12	<p>[Insert %] Penalty - 30 Days or Less Past Due: If applicable, multiply Net Tax Due (line 11) by [insert %]. If you fail to file the return and remit payment by the 25th day of the month following collection of the tax, a penalty of [insert %] of the tax amount is due.</p> <p>[Insert %] Penalty – Greater than 30 Days Past Due: If applicable, multiply Total Tax Due (line 11) by [insert %]. If the return and remittance are submitted more than 30 days past the due date, the penalty increases by another [insert %] of the tax for a total penalty of [insert %] of the tax.</p>
Line 13	Interest: If applicable, multiply Total Tax Due (line 11) by 1%. If the return and remittance are not submitted by the due date, in addition to the penalties, interest of 1% (per month) of the tax is owed.
Line 14	Previous Balance - Adjustment for Prior Shortage or Overage: Use this line to reflect any shortages or overages of prior periods.
Line 15	Total Tax Remittance: Add and/or subtract, as appropriate, Net Tax Due (line 11), Penalties (line 12), Interest (line 13), and Previous Balance (line 14). Remit this amount to the City of _____.

Model TLT Multiple Location Form

Form for vacation rental owners and property managers who are reporting multiple properties. Download the Excel document online at www.orcities.org, under the A-Z Index>Transient Lodging Taxes.

[illegible]

▼ Door County Room Tax FAQ's for reporting with Lodging Marketplaces

1. What is the tax rate?

The Door County Tourism Zone collects taxes on behalf of all municipalities in Door County. The room tax rate 5.5%.

2. When must the tax be remitted?

The guest shall pay the tax at the time the reservation is paid. Permit holders and lodging marketplaces shall remit the Room Tax Report and accompanying payment for the preceding month, on or before the last day of the following month. Reports must be in office on the due date, not postmarked. Late returns will be assessed penalties and interest.

3. What information is required when the permit holder or lodging marketplace remits the tax?

Each month the permit holder and the lodging marketplace shall complete and remit the Room Tax Report along with the tax payment. Required information includes: Permit number of the property in which the room tax is being remitted for, nights available, nights rented, gross lodging sales, tax remitted by intermediary, net lodging sales, room tax due, and any and all interest and penalties. All required information must be submitted or the report may be refused.

4. Can I pay online for my room tax?

Yes, permit holder may file online. Lodging marketplaces must make arrangements with the Tourism Zone for reporting. If you need your username and password, please contact the Tourism Zone office at 920-854.6200 or at info@doorcountourismzone.com

5. Is the information on the tax return confidential?

Yes. 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.

6. May the permit holder or lodging marketplace retain any portion of the tax for collection expense?

No.

7. What is included in the gross receipts for lodging that are subject to tax?

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 is 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.

however, for sales of lodging services to exempt entities that furnish appropriate documentation to the lodging provider and rentals of 30+ days or more that are consecutive and to the same guest. 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 rentals.

Additional information about the sales tax treatment of lodging services is provided in Publication 219, Hotels, Motels and Other Lodging Providers
<https://www.revenue.wi.gov/DOR%20Publications/pb219.pdf>

9. What is a transient lodging marketplace?

The law defines a transient lodging marketplace as §66.0615 (1) (bs) "Lodging marketplace" means an entity that provides a platform through which an unaffiliated 3rd party offers to rent a short-term rental to an occupant and collects the consideration for the rental from the occupant. Examples of transient lodging intermediaries include, but are not limited to, online travel companies, online rental by owner platforms, travel agents, and tour outfitter companies.

10. I am a lodging provider who does no business with lodging intermediaries; do I need to do anything differently?

No. Continue to report and remit your lodging taxes as usual.

11. If I'm a lodging provider who conducts business with lodging marketplaces, am I responsible for remitting the Transient Room Tax to the Door County Tourism Zone?

If the lodging marketplace collects payment directly from the lodgers, the lodging marketplace is responsible for collecting and remitting the tax on the entire retail price. You are responsible for remitting taxes on amounts you collect directly from lodgers and lodging statistics. If you have both direct bookings (outside the lodging marketplace) and lodging marketplace bookings both parties will remit room tax.

12. I am a lodging provider; do I need to remit tax for transactions with transient lodging marketplaces lodging units?

No. You are not responsible for remitting tax on such transactions. However, you must include the income on your monthly lodging tax return on line x, Gross receipts for lodging. You will then deduct the transactions on line xx, Gross receipts from transient lodging intermediaries.

Example: You were paid \$50 by a transient lodging marketplace for a lodging unit. Include this \$50 as Gross receipts for lodging (line 1) on your monthly lodging tax return. Then deduct the \$50 as Gross receipts from transient lodging intermediaries (line 2b). You are not responsible for tax on this transaction. The transient lodging marketplace must collect and remit the tax on the retail price of the room.

13. If I use a company to advertise my transient lodging on their website, but I handle all bookings and payments, am I responsible for remitting the Transient Room Tax?

Yes. Since you collect payment from your customers for lodging, you are responsible for collecting and remitting the tax.

14. How does a transient lodging marketplace remit the Transient Room Tax they receive from customers?

Lodging intermediaries must fill out a room tax report on your behalf, then submit monthly room tax reports and remit taxes directly to the Door County Tourism Zone Commission. They should not send the taxes to the lodging provider.

15. If a lodging marketplace fails to remit the lodging tax to the Door County Tourism Zone even though they collect payment from customers, is the lodging provider ultimately responsible?

No. Act 59 changed the law making lodging marketplaces responsible for collecting and remitting Transient Room Tax on the retail price they directly charge customers for lodging. Therefore, lodging providers are not responsible for collecting and remitting Room Tax to the Door County Tourism Zone for these transactions. You will enter the amount paid on your behalf by the lodging marketplace on the room tax report you submit.

16. If I'm a lodging marketplace who only books rooms, am I responsible for paying the Transient Room Tax?

No. If you only book rooms and do not collect payment from customers, you are not responsible for collecting and remitting the Transient Room Tax. The lodging provider who collects payment for lodging is responsible for the tax in this situation.

17. What are Transient Room Tax compliance audits?

The Door County Tourism Zone, as administrator of the Transient Room Tax program for Door County is responsible for monitoring compliance with the Door County ordinance and WI State Statute 66.0615. The Tourism Zone reserves the right to audit a permit holder and or a lodging marketplace for accuracy in reporting and tax remittance.

Contact Us

Door County Tourism Zone Commission
PO BOX 55
Sister Bay WI 54234
920.854.6200
info@doorcountytourismzone.com

Short-Term Lodging Marketplaces Must Obtain a License to Collect Wisconsin Taxes

Under [2017 Wisconsin Act 59](#), a lodging marketplace providing short-term residential lodging must register with the Wisconsin Department of Revenue (DOR) for a license to collect taxes imposed by the state related to a short-term rental and to collect room taxes imposed by a Wisconsin municipality.

The application for the license, [Form 231](#), Lodging Marketplace Application, is available on our website at revenue.wi.gov (search "Form 231"). See page two of the application for definitions.

If the lodging marketplace is engaged in business in Wisconsin, it must also:

- Register for a seller's permit at tap.revenue.wi.gov/btr, if it does not already have one
- Contact each Wisconsin municipality in which it makes short-term rentals to determine if additional registration is required
- Collect Wisconsin sales and use taxes from the occupant and forward to DOR
- Collect applicable Wisconsin municipal room taxes from the occupant and forward to the municipality
- Notify the owner of the short-term rental that the taxes have been collected and forwarded

A list of lodging marketplaces licensed by DOR will be posted on our website.

November 3, 2017



Door County Tourism Zone Commission Monthly Room Tax Report

#7

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 room 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 communication should be directed to info@doorcountytourismzone.com

Lodging Establishment

Report Month and Year: _____

Permit Number: _____

Lodging
Name: _____

Lodging
Address: _____

Owner Mailing
Address: _____

☐ Check if new

Contact Information

Reported completed by: _____

e-Mail: _____

Phone: _____

Signature: _____ Date: _____

The signatory attests to the accuracy of all of information in this report.

☐ Check if this report is the last filing for the year.

INSTRUCTIONS

1. When paying by check, please use black ink and do not staple. Our bank deposit procedures requires this approach. Thank you!
2. The monthly report form must be filled out completely.
3. Make check payable to Door County Tourism Zone Commission. There is a \$35 fee for returned checks.
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

Tax Calculation

1 Total Available Rental Units This Month:
(Number of Units Available x Days Open) _____

2 Number of Rented UnitDays This Month: (Ex.
Rm # 1 @ 20 days + Rm # 2 @ 15 days = 35) _____

3 Gross Lodging Sales This Month: \$ _____

4 Allowable Exemptions

4a. Total Exemptions and Exempt Sales: \$ _____
(Claim tax exempt lodging sales in this field)
Exempt Entity's WI Certificate of Exemt Status Number: _____

(If additional room is needed, please attach a page to report additional CES #'s)

4b. Room tax paid by all Lodging Marketplaces \$ _____

5 Net Taxable Sales (Total Lodging Sales minus
Total Exemptions and Exempt Sales): \$ _____

6 Total Tax at the Current 5.5% rate
(Net Taxable Sales x 0.055) \$ _____

Late Filing Penalty and Interest

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

Interest on Late Payment if Applicable
(1% per month): _____

9 Total Late Filing Fees and Interest: \$ _____

10 Total Credits to be applied to tax owed \$ _____

Total Amount Due (Sum of Total Tax and Any
Late Filing Penalty and Interest Due): \$

Delinquent Room Tax returns shall be subject to a minimum twenty-five dollar (\$25) late filing fee. The tax shall become delinquent if not paid by 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 deposited by the Commission.



Door County Tourism Zone Commission Monthly Room Tax Report Instructions

Please fill out a report for each operating month - do not combine months on reports.

Line 1 The number of rental units available for rent during the report month multiplied by the number of days in the report month.

Line 2 The number of nights rented for your property. Note: You must file a report even if your property had no rentals.

Line 3 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 ***Allowable Exemptions***

Line 4a. ***DOCUMENTING SALES OF LODGING TO EXEMPT ENTITIES OR THEIR EMPLOYEES***

In general, sales of lodging services are subject to Wisconsin sales tax. An exemption applies however, for sales of lodging services to exempt entities that furnish appropriate documentation to the seller.

Lodging Service Provider Paid Directly by Exempt Entity

The sale is exempt from sales tax if all of the following three conditions are met:

1. The invoice or billing document is in the name of the exempt entity.
 2. The lodging provider receives any of the following from the exempt entity:
 - A purchase order or similar document.
 - A fully completed Form S-211 or Form S-211 - SST
 - The exempt entity's Wisconsin Certificate of Exempt Status (CES) number which should be entered on the provider's copy of the invoice or billing document and provide information on the monthly room tax report (line 4)
- The lodging provider keeps a copy of each of the documents indicated to substantiate the sale was exempt.

Lodging Service Provider Paid by Exempt Entity Employee

The sale is exempt if the following conditions are met:

1. The employee provides a letter or other document issued by the exempt entity which identifies the employee, states the employee is traveling on business for the entity or organization, and indicates the employee will be reimbursed by the entity or organization for the lodging.
 2. The lodging provider issues the invoice or other billing document for the lodging in the name of the exempt entity. The billing may also include the employee's name,
 3. The lodging provider receives any of the following from the exempt entity:
 - A purchase order or similar document.
 - A fully completed Form S-211 or Form S-211 - SST from the exempt entity.
 - The exempt entity's Wisconsin Certificate of Exempt Status (CES) number which should be entered on the provider's copy of the invoice or billing document and provide information on the monthly room tax report (line 4)
- The lodging provider keeps a copy of the documents indicated to substantiate the sale was exempt.

Line 4b. Room tax remitted from any Lodging Marketplace who have collected and remitted room taxes on your behalf.

Line 5 Subtract line 4 from line 3

Line 6 The total of Line 5 multiplied by 5.5%

Line 7 If filing is less than thirty (30) days past due please add \$25
If the

Line 8 Interest due at the rate of 1% per month on the unpaid room tax due

Line 9 Add lines seven and eight

Line 10 Do you have any credits? If so enter the amount on this line.

Line 11 Total amount due - add lines six and nine. Less credit amount from line 10 (if applicable)