



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • P.O. BOX 8949 • MADISON, WISCONSIN 53708-8949
Phone (608) 266-2776 • DORSalesandUse@wisconsin.gov

January 3, 2020

ATTN: TAX DEPARTMENT
(BUSINESS NAME)
(STREET ADDRESS)
(CITY, ST ZIPCODE)

Dear Sir or Madam:

This letter is to inform you that you are required to collect and remit Wisconsin sales or use taxes on all sales of taxable products and services in Wisconsin, including sales that you facilitate on behalf of a marketplace seller.

2019 Wisconsin Act 10

Effective January 1, 2020, 2019 Wis. Act 10 clarifies that a marketplace provider is required to collect and remit sales or use tax on taxable sales in Wisconsin that the marketplace provider facilitates on behalf of a marketplace seller.

The Act also reverses the effect of the decision in *Orbitz, LLC vs. Wisconsin Department of Revenue*, (Wisconsin Court of Appeals, District IV, February 11, 2016) by requiring marketplace providers to collect and remit sales or use tax on the entire amount charged to a purchaser.

In addition to the 5% Wisconsin sales tax, a marketplace provider is required to collect and remit the following taxes to the Wisconsin Department of Revenue, if applicable:

- County sales and use tax – sec. 77.70, Wis. Stats
- Baseball stadium tax only in the following counties: Milwaukee, Ozaukee, Racine, Washington and Waukesha – sec. 77.705, Wis. Stats.
- Local exposition district tax – sec. 66.0615(1m)(e), Wis. Stats.
- Premier resort area tax – sec. 77.994, Wis. Stats.

If you are not registered to collect Wisconsin sales or use tax, you can register online by using one of the following methods:

- Wisconsin's Online Registration System: <https://tap.revenue.wi.gov/BTR>
- Streamlined Sales Tax Registration System: <https://www.sstregister.org>

Additional information about marketplace providers and sellers is available on our website at www.revenue.wi.gov, keyword search "marketplace providers and sellers."

Room Taxes Administered by Municipalities

You are also required to collect municipal room taxes and remit such taxes to municipalities in Wisconsin (sec. 66.0615(1m)(a), Wis. Stats.). You should contact each Wisconsin municipality

in which you sell lodging services to determine if additional registration is required, the applicable room tax rate, and how to file and pay the room taxes.

Note: Wisconsin law requires a lodging marketplace to register for a lodging marketplace license if it (1) provides a platform through which others offer to rent short-term residential lodging and (2) collects consideration from the occupant for the rental (sec. 66.0615(5), Wis. Stats.). Additional information is available on our website at www.revenue.wi.gov, keyword search "lodging marketplace."

Questions

If you have any questions regarding this notice or need help registering, contact Customer Service at DORSalesandUse@wisconsin.gov or 608-266-2776.

Wisconsin Department of Revenue