

# Room Tax Information

The Wisconsin Department of Revenue (DOR) is sharing the following information in response to questions received related to municipal room taxes and the public health emergency declared for COVID-19. This information is based on state law, including [2019 Wisconsin Act 185](#) published on April 16, 2020.

**1. As a municipality, can we extend room tax payment deadlines?**

- Unless there is a limitation by your municipality, 2019 Act 185 provides municipalities with the authority to extend deadlines and waive interest and penalties on room taxes imposed on lodging providers within your municipality (sec. [323.265](#), Wis. Stats.)
- This relief may be provided at the municipality's discretion. If deadlines are extended, then interest and penalties must be waived for the period of the extension.
- Payment deadlines and the corresponding waiver of interest and penalties may be postponed until the end of the "emergency period," which is currently expected to be June 10, 2020 for room taxes. **Note:** the "emergency period" may be extended by the Legislature.
- If a municipality chooses to provide this relief, it should inform lodging providers how to request the relief from their municipality

**2. As a municipality, if we do not provide relief, can we pursue regular collection methods?**

- If a municipality does not postpone its room tax payment deadlines, the procedures outlined in sec. [66.0615\(2\)](#), Wis. Stats., may be pursued

**3. As a lodging provider, how do we obtain relief from municipal room taxes?**

- Lodging providers must contact the municipality directly
- 2019 Act 185 provided municipalities the authority to postpone payment deadlines and waive interest and penalties until the end of the "emergency period," which is expected to be June 10, 2020 for room taxes
- This relief may be provided at the municipality's discretion

See DOR's website for additional information on the [Room Tax Report](#).