

Town of St. Germain

2023 Room Tax Instructions

Per section 12.05 of the Town of St. Germain Room Tax Ordinance as amended March 13, 2023, owners of short-term rental properties must register each rental property with the Town of St. Germain on an annual basis. The registration form, https://townofstgermain.org/room_tax.html, should be returned to:

St. Germain Town Treasurer

PO Box 117 (note new box number)

St. Germain, WI 54558

All short-term rentals (less than 30 consecutive nights) are subject to a 4.5% town room tax, which should be applied to the total cost of the short-term rental including service fees, management fees, and cleaning fees. Expenses not included in the room rental, such as boat/motor rentals or fees for other add-on services, are not subject to the 4.5% room tax rate.

- If you submit on a quarterly basis, room tax is due on January 31, April 30, July 31, and October 31.
- If you submit on a monthly basis, room tax is due at the end of each month.
- There is a \$20 penalty for filing late.

New this year:

The Room Tax Ordinance was recently amended to require a Local Contact, located within 50 miles of the rental property, who shall be available to be contacted by the Town and to respond to any issue needing corrective action which arises with the property. The registration form has been updated to reflect this required information. If you as an owner do not live within the 50 mile radius, please make arrangements for another person or company to serve this role.

Owners of Short-Term Property Rentals:

If you directly manage any of the rentals yourself, then you are responsible for submitting the room tax to the Town of St. Germain on either a monthly or quarterly basis. Hardcopy forms can be sent to you, or you can download the forms from the Town of St. Germain website. You are required to either submit a form with the relevant tax, or you can contact the treasurer via phone or email to let her know that no tax is due. Also, if your property is only available on a seasonal basis, you may proactively notify the treasurer of upcoming closures so the treasurer knows no tax will be submitted.

If you confirm on the annual registration form that you:

- Only rent your property through a marketplace provider (either a national provider such as Airbnb or VRBO, or a local provider), and
- The marketplace provider confirmed to you that they are submitting the 4.5% room tax on your behalf to the Town of St. Germain,

then you do not have to submit any additional room tax forms to the Town of St. Germain for the remainder of the year unless those circumstances change. For example, if you later decide to directly rent your property on a short-term basis during 2022, then you are responsible for submitting the 4.5% room tax for those self-managed rentals.

Marketplace Providers:

If you manage short-term rentals, and you are responsible for submitting room tax to the Town of St. Germain on the owner's behalf, you can either:

- Utilize the room tax form found on the Wisconsin Department of Revenue site, or
- Utilize the room tax form found on the Town of St. Germain website.

Please contact Jeanna Vogel, Town Treasurer, at 715-891-1876 or Jeanna.Vogel@stgermainwi.gov (note new email address) if you have any questions or concerns regarding these instructions.