SHORT TERM RENTAL (STR) TAX ORDINANCE
FAQs

What is a Short Term Rental Tax?
In accordance with SS66.0615 Wis. Stats. Municipalities may impose a tax on the provision of rooms or lodging by hotel keepers, motel operators, and other accommodation providers. This tax applies to short-term rentals, defined as residential dwellings or hotel/motel accommodations rented for less than 30 consecutive days.

Which municipalities in Burnett County have this tax ordinance in place?
Currently the towns of Meenon, Union, Swiss, Sand Lake, Siren, Oakland and the Village of Webster have an STR Tax Ordinance in place.

When did this ordinance go into effect?
Starting April 1, 2024, (January 2025 for the town of Swiss), an 8% Transient Tourism Room Tax (Room Tax) on gross revenues from short-term rental activity has been implemented. This tax should be considered a "pass through" cost charged to your rental customers.

How does an STR owner pay this tax?
Owners of an STR property located in the municipalities referenced above must file a Quarterly Room Tax Report and pay the tax. Please read and follow the directions on the Quarterly Room Tax Report form. *If an STR owner does not have renters or income, they must still complete and file a Quarterly Room Tax Report indicating no income was received for the quarter.*

What exactly is the tax based on?
The tax rate is set at 8% of gross receipts from short-term rentals.
Gross Receipts: Your gross taxable receipts include revenue from room rental, room resell revenue, room cancellation fees, resort fees, room attrition fees, packages, and miscellaneous fees like pet fees, rollaway bed charges, refrigerator charges, safe charges, smoking fees, and cleaning fees.

Where do these taxes go?
Per WI State Statute 66.0615, the collected room taxes are allocated for municipal spending as follows: 70% to the Tourism Entity for promotion and tourism development, 25% to the municipality's general fund, and 5% for tax collection administration.

The tourism entity is: **Burnett County Tourism Coalition**
Website: burnettcountyfun.com
Email: info@burnettcountyfun.com
Meetings are usually on the first Tuesday of each month.

What is the Burnett County Tax Zone Commission (Zone Commission)?
The Commission is an entity comprised of members from each of the municipalities and two STR owners representing the short term rental industry, with the tax ordinance in place. The primary responsibilities of the Zone Commission are to establish the tax rate, work closely with BCTC on promoting tourism; collect administer and distributes tax funds, develop and distribute reports, and all other administrative functions related to the Short Term Tax Ordinance.

Burnett County Tax Zone Commission
Address: PO Box 643, Siren, WI 54872
Email: BCZoneComm@gmail.com
Meetings are quarterly, please email them for next meeting date.

Questions can be directed to:
Ed Dedman *Chair of Burnett County Tax Zone Commission*
Phone: 763-339-9782

When are taxes due?

The quarterly tax report is due on the last day of the month following each calendar quarter as follows:

Quarter	Tax Period	Taxes Due On
1st Qtr.	January – March	April 30th
2nd Qtr.	April – June	July 31st
3rd Qtr.	July – September	October 31st
4th Qtr.	October – December	January 31st

A Quarterly Room Tax Report must be completed and tax payment sent to the Burnett County Tax Zone Commission by the tax due date.

What is considered a Short Term Rental?
A dwelling that is offered for rent for a fee and for fewer than 30 consecutive days.

What is a dwelling?
One or more rooms with the provision for living, cooking, sanitary, and sleeping facilities and a bathroom arranged for exclusive use by one person, one family or tow or more persons maintaining a common household, seasonal employee housing, and dormitory units. The term dwelling unit is used to refer to any part or portion of a short term rental property that is being rented out separately from any other part of the same short term rental property.

Tax, Interest, and Penalty Rates
Late Filing Fee: A penalty of 25% of the tax is applied for negligence in filing or late filing, exclusive of any interest or other penalties.
Interest: Unpaid taxes accrue interest at 12% per annum from the due date until paid. In addition, if due to negligence no return is filed, or a return is filed late, the entire tax finally determined shall be subject to a penalty of 25% of the tax, exclusive of any interest or other penalties. There are also provisions in the ordinance that include penalties not to exceed $250.00 for each day the violation continues.

Support & Resources
If you have any questions, please contact the Burnett County Zone Commission at BCZoneComm@gmail.com or Chairman, Ed Dedman at 763-339-9782.

Do I need a License to Operate a Short Term Rental?
Yes, you must have a Burnett County Short Term License and it must be updated yearly. This is a legal requirement for any short-term rental property operating within Burnett County, WI. (Click here https://www.burnettcountywi.gov/DocumentCenter/View/17695/Short-Term-Rental-Application-2026-PDF to get a Burnett County Short-Term License Application. If you have any questions, please contact the Burnett County Land Services and Zoning at 715-349-2109.