Wisconsin
ROOM TAX
Series

HOW CAN ROOM TAX BE SPENT?

Up to **30%** can go to municipality, unless municipality has been grandfathered in at a different rate.

At least **70%** must be spent on Tourism Promotion and Tourism Development.

What expenditures are eligible?
(Answer "yes" to all three)

Is it reasonably likely to generate paid overnight stays in multiple lodging properties?

- If municipality only has one property, is it likely to generate stays there?
- If you aren't sure, ask a lodging property operator!

Will it be significantly used by transient tourists?

Will it be for a Marketing Project, Tourist Information, or Tangible Municipal Development?

- Ad buys/marketing of tourist materials
- Tourist services creating overnight guests
- Funding a convention center

Make sure it complies — public reports are required to be filed by May 1 every year!

WHLA
WISCONSIN HOTEL & LODGING ASSOCIATION

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For Wisconsin Room Tax resources, visit www.WisconsinLodging.org/roomtax.
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