

**WISCONSIN DEPARTMENT OF REVENUE  
DIVISION OF INCOME, SALES, AND EXCISE TAX**

**NOTICE OF PROPOSED GUIDANCE DOCUMENTS**

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

**DEADLINE FOR SUBMISSION**

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

<b>Document Number</b>	<b>Document Title</b>
<b>100196</b>	Rental Vehicle Fee - Common Questions

State of Wisconsin  
Department of Revenue

# Rental Vehicle Fee

**This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.**

1. What is the rental vehicle fee?
2. Who is subject to the rental vehicle fee?
3. How do I register for the rental vehicle fee and/or limousine fee?
4. How do I report my rental vehicle or limousine rental fee?
5. What is the deadline for filing my Wisconsin Rental Vehicle Fee Return?
6. Are extensions available if I can't file my Wisconsin Rental Vehicle Fee Return on time?
7. Are there any exemptions from the rental vehicle fee if my business is primarily engaged in the short-term rental of Type 1 automobiles?

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## 1. What is the rental vehicle fee?

A 5% fee is imposed on the sales price from the lease or rental of certain vehicles and a 5% fee is imposed on the sales price from providing limousine service.

## 2. Who is subject to the rental vehicle fee?

- If your primary business is the rental or lease of vehicles without drivers for 30 days or less, you are subject to the 5% rental vehicle fee. Vehicles covered by this fee are: Type 1 automobiles, motor homes, recreational vehicles, and camping trailers.
- If you provide limousine service, you are subject to the 5% rental vehicle (limousine service) fee.

A limousine is a passenger automobile which has a capacity of 10 or fewer persons, excluding the driver, with 5 or more seats behind the driver, that is operated for hire, on an hourly basis, and is directed by the person hiring the limousine.

"Limousine" does not include taxicabs, hotel or airport shuttles or buses, buses employed solely in transporting school children or teachers, vehicles owned or operated without charge or remuneration by a business entity for its own purposes, vehicles used in carpools or van pools, public agency vehicles that are not operated as a commercial venture, vehicles operated as part of the employment transit assistance program under sec. 106.26, Wis. Stats., ambulances, or any vehicle that is used exclusively in the business of funeral directing.

## 3. How do I register for the rental vehicle fee and/or limousine fee?

Use the [online](#) application or Form BTR-101, Application for Business Tax Registration.

Limousine companies registering for the [limousine fee](#) that are not required to register for a seller's permit or a Wisconsin employer identification number should complete Form RV-101, [Registration for Rental Vehicle and Limousine Fee Accounts](#).

#### 4. **How do I report my rental vehicle or limousine rental fee?**

Use [My Tax Account](#), the department's online filing system to report the rental vehicle fee or the limousine rental fee on the Wisconsin Rental Vehicle Fee Return. To use [My Tax Account](#), you will need a username and password. See our [Using My Tax Account](#) guide.

A return must be filed for each period, even if there are no fees due for that period. You may download [instructions](#).

#### 5. **What is the deadline for filing my Wisconsin Rental Vehicle Fee Return?**

Returns filed via [My Tax Account](#) and payments made using an ACH Debit must be received by 4:00 p.m. (CST) on the due date.

Returns for a quarterly period are due the last day of the month following the end of the quarter. A return must be filed for each period, even if no tax is due for that period.

**Note:** When the regular due date falls on a weekend or legal holiday, the due date is extended to the business day immediately following the weekend or legal holiday.

#### 6. **Are extensions available if I can't file my Wisconsin Rental Vehicle Fee Return on time?**

You may request an extension of time to file through [My Tax Account](#), or by writing the Wisconsin Department of Revenue, Sales Unit, Mail Stop 3-14, PO Box 8902, Madison WI 53708-8902.

#### 7. **Are there any exemptions from the rental vehicle fee if my business is primarily engaged in the short-term rental of Type 1 automobiles?**

Yes. The rental vehicle fee does not apply to the rental of Type 1 automobiles without drivers if the vehicle is being used as a replacement during the service or repair of another vehicle. To claim this exemption, the lessee must present a properly completed [Certificate of Exemption for Rental Vehicles](#) (Form RV-207) to the lessor for retention as part of the lessor's records.

Other exemptions from the rental vehicle fee include:

1. Rentals not in Wisconsin,
2. Rerentals,
3. Rentals to the U.S. government,
4. Rentals to nonprofit organizations that hold a certificate of exempt status (CES) number, and
5. Rentals to public or private elementary or secondary schools.

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of February 19, 2020: Sections 73.03, 77.52, 77.522, 77.54, 77.58, 77.995 and 990.001, Wis. Stats., and sec. Tax 1.12 Wis. Adm. Code.

Laws enacted and in effect after February 19, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 19, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2) (a), Wis. Stats.

## FOR QUESTIONS OR COMMENTS CONTACT:

MS 5-77

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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

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