

## **RENTALS**

**Q: I have a rental property in the Wilson School District, but I do not live in the Wilson School District. Am I required to register, file, and pay the Business Privilege Tax?**

A: Yes. The gross rents received on rental properties within the Wilson School District are taxable. The rental property location is considered the base of operations.

**Q: I rent out a single residential property that I own. I do not rent commercial property. Am I still subject to the Business Privilege Tax?**

A: Yes; rental of real estate is considered taxable business activity under the Tax Code, whether the real estate is residential or commercial.