

CHAPTER 112: HOTEL/MOTEL ROOM TAX

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§ 112.01 DEFINITIONS.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

BED AND BREAKFAST ESTABLISHMENTS. Any place of temporary lodging that provides four or fewer rooms for rent, which is open for rental more than ten nights in a 12-month period, is the owner's personal residence, is occupied by the owner at the time of rental, and in which the only meal served is breakfast.

HOTEL or MOTEL. A building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, bed and breakfast establishments, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins, and any other buildings or groups of buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one month and accommodations furnished by any hospital, sanitorium, or nursing home or by corporations or associations organized and operated exclusively for religious, charitable, or educational purposes, provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.

TRANSIENT. Any person residing for a continuous period of less than one month in a hotel, motel, or other furnished accommodations available to the public.

(Ord. passed 12-4-2000)

§ 112.02 IMPOSITION OF TAX.

Pursuant to Wis. Stat. § 66.0615, a tax is hereby imposed on the privilege and services of furnishing, at retail, of rooms or lodging to transients by hotel keepers, motel operators, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of 8% of the total sales receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Wis. Stat. § 77.52(2)(a)1.

(Ord. passed 12-4-2000; Ord. passed 10-10-2016)

§ 112.03 COLLECTION OF TAX.

(A) *Administration by Village Treasurer.* The hotel/motel tax shall be administered by the Village Treasurer who shall, at the village expense, provide the necessary application and reporting forms at no cost to the taxpayer.

(B) *Reporting periods.* The tax imposed for the months of January, February, and March, and for each calendar quarter thereafter, is due any payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the Village Treasurer, by those furnishing at retail such rooms and lodging, on or before the same date on which such tax is due and payable. Such returns shall show the gross receipts of the preceding calendar quarter from such retail furnishing of room or lodging, the amount of taxes imposed for such period, and such other information as the Village Treasurer deems necessary. Every person required to file such quarterly return shall, with his or her first return, elect to file an annual calendar year or fiscal year return. Such annual return shall be filed within 90 days of the close of each such calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain certain such additional information as the Village Treasurer requires. Such annual returns shall be made on forms as prescribed by the Village Treasurer. All such returns shall be signed by the person required to file a return or duly authorized agent, but need not be verified by oath. The Village Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date.

(C) *Sale or conveyance of business.* If any person liable for any amount of tax under this chapter sells out his or her business or stock of goods or quits the business, his or her successors or assigns shall withhold sufficient portion of the purchase price to cover such amount until the former owner produces a receipt from the Village Treasurer that it has been paid or a certificate stating that no amount is due. If a person subject to the tax imposed by this chapter fails to withhold such

amount of tax from the purchase price as required, he or she shall become personally liable for payment of the amount required to be withheld by him or her to the extent of the price of the accommodations valued in money.

(D) *Determination of tax by audit.*

(1) The Village Treasurer may, by office audit, determine the tax required to be paid to the village or the refund due to any person under this chapter. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the Village Treasurer's possession that meets the criteria set forth in Wis. Stat. § 66.0615(2). One or more such office audit determination may be made of the amount due for any one or for more than on period.

(2) The Village Treasurer may, by field audit, determine the tax required to be paid to the village or the refund due to any person under this chapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the Village Treasurer's possession. The Village Treasurer is authorized to examine and inspect the books, records, memoranda, and the property of any person in order to verify the tax liability of that person or of another person. Nothing herein shall prevent the Village Treasurer from making a determination of tax at any time.

(E) *Failure to file return.* If any person fails to file a return as required by this chapter, the Village Treasurer shall make an estimate of the amount of the gross receipts under divisions (B) and (C) above. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the Village Treasurer's possession or may come into the Treasurer's possession. On the basis of this estimate, the Village Treasurer shall compute and determine the amount required to be paid to the village, adding to the sum thus arrived at a penalty equal to 10% thereof. One or more such determinations may be made for one or more than one period.

(F) *Interest on unpaid taxes.* All unpaid taxes under this chapter shall bear interest at the rate of 12% per year from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the Village Treasurer. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes in interest computations. If the Village Treasurer determines that any overpayment of tax has been made intentionally or by reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, he or she shall not allow any interest thereon.

(G) *Delinquent returns; late fee; penalty.*

(1) Delinquent tax returns shall be subject to a late filing fee of \$100. The tax imposed by this chapter shall become delinquent if not paid:

(a) In the case of a timely filed return, within 30 days after the due date of the return, or within 30 days after the expiration of an extension period, if one is granted; or

(b) In the case of no return filed or a return filed late, by the due date of the return.

(2) If due to negligence no return is filed, or a return is filed late, or an incorrect return is filed, the entire tax finally determined shall be subject to a forfeiture established herein as follows:

(a) A forfeiture of 25% or \$5,000, whichever is less, of the tax imposed and is due and owing within 30 days after the due date of said return; and

(b) If a person fails to file a return when due or files a false or fraudulent return with the intent in either case to defeat or evade a tax imposed by this chapter, a forfeiture of 50% of the entire tax finally determined shall be added to the tax required to be paid exclusive of interest and other penalties.

(Ord. passed 12-4-2000) Penalty, see § 112.99

§ 112.04 DIVISION OF ROOM TAX REVENUES.

(A) The total receipts collected under the imposition of this tax shall be divided and used as set forth in this section. Seventy percent of said total receipts shall be used for the promotion of tourism in the village. The Village Tourism Commission shall be charged with the authority to determine how said monies shall be used.

(B) Of the remaining 30% of total receipts, 28% shall be directed to the village's General Fund for use as determined appropriate by the Village Board. The remaining 2% of the total receipts shall be retained by the reporting entity for use in offsetting the costs of reporting.

(Ord. passed 12-4-2000; Ord. passed 9-13-2010; Res. 2022-2152, passed 2-15-2022)

§ 112.05 RECORDS TO BE MAINTAINED.

Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices, and other pertinent papers in such form as the Village Treasurer and this chapter shall require. Such records shall be retained and made available for a period of five years from the due date of a filing period.

(Ord. passed 12-4-2000)

§ 112.06 CONFIDENTIALITY MAINTAINED.

(A) All tax returns, schedules, exhibits, writings, or audit reports relating to such returns on file with the Village Treasurer are deemed to be confidential, except the Village Treasurer may divulge their contents to the following and no others:

- (1) The person who filed the return;
- (2) Officers, agents, or employees of the Internal Revenue Service or the State Department of Revenue;
- (3) Officers, employees, or agents of the village auditors;
- (4) Such other public officials of the village when deemed necessary; or
- (5) When directed by court order.

(B) No persons having an administrative duty under this section shall make known in any manner the business affairs, operations, or information obtained by an investigation of records of any person on whom a tax is imposed by this section or the amount or source of income, profits, losses, expenditures, or any particulars thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as provided above.

(Ord. passed 12-4-2000) Penalty, see § 112.99

§ 112.99 PENALTY.

Any person who is subject to the tax imposed by this chapter or who fails or refused to permit the inspection of his or her records by the Village Treasurer after such inspection has been duly required by such Treasurer, or who fails to file a return as provided in this chapter, or who violates any other provision of this chapter, shall be subject to a forfeiture pursuant to § 10.99. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.

(Ord. passed 12-4-2000)