

## CHAPTER XXXVIII

### ROOM TAX

SECTION 38.00. Definition. For the purpose of this chapter:

- a. Hotel, motel and transient shall have the meaning set forth in Section 77.52(2)(a)1 of the Wisconsin Statutes.
- b. Gross receipts shall have the meaning set forth in Section 77.51(11) of the Wisconsin Statutes.

SECTION 38.10. Tax Imposed. A tax is imposed, pursuant to Section 66.75 of the Wisconsin Statutes, on the privilege of furnishing at retail, rooms or lodging to transients by hotelkeepers, 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.

SECTION 38.20. Tax Rate. The tax imposed hereunder shall be at the rate of eight percent (8%) of the gross receipts derived from such retail furnishing of rooms or lodging. The tax levied under this chapter shall not be subject to the selective sales tax imposed by Wisconsin Statutes Section 77.52(2)(a)1.

SECTION 39.30. Proceeds. All room tax revenues received by the Town shall be apportioned as follows:

- a. The hotelkeeper, motel operator, or person furnishing accommodations shall receive two percent (2%) of the gross tax collected by said establishment;
- b. The Town shall retain ninety-eight percent (98%) of the gross tax collected.

SECTION 38.40. Administration. Each hotelkeeper, motel operator, or other person furnishing accommodations subject to this chapter shall file with the Town Treasurer quarterly tax returns on April 30, July 31, October 31 and an annual tax return on January 31 on forms prescribed by the Town Treasurer. The tax imposed by this chapter shall be due on the same date as the tax returns required hereunder.

SECTION 38.50. Enforcement.

38.51. Whenever the Town has probable cause to believe that the correct amount of room tax has not been assessed or the return is not correct, the Town may inspect and audit the financial records of any person subject to the tax to determine whether or not the correct amount of room tax is assessed and whether or not any room tax return is correct.

38.52. If any person required to file a return fails, neglects, or refuses to do so, the Town Treasurer shall determine the tax due hereunder, in his best judgment, in the manner and form within the time prescribed herein. If any person fails to comply with a request from the Town Treasurer, to inspect and audit the person's financial records, he shall be subject to a forfeiture equal to five percent (5%) of the tax determined for the period to be audited.

38.53. Any person who fails to pay the tax imposed by this chapter, or as determined by the Town Treasurer when due, shall be subject to a forfeiture of equal to twenty-five percent (25%) of the room tax due for the previous year under Sections 38.20 or 38.52 or Five Thousand Dollars (\$5,000.00), whichever is less.

38.54. In addition to any forfeitures under 38.52 and 38.53, any delinquent tax shall bear interest at the rate of one percent (1%) per month on the unpaid balance.

38.55. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the Town Treasurer to inspect and audit the person's financial records.

30.56. If any person liable for any amount of tax under this section sells his business, his successors or assigns shall be jointly and severally responsible for any unpaid tax due under this chapter.

38.57. Any person liable for the tax imposed by this chapter shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the Treasurer requires.

SECTION. 38.60. Confidentiality. All information obtained from the tax returns required by this chapter is deemed to be confidential except for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. Any person who discloses confidential information obtained under this chapter shall forfeit not less than One Hundred Dollars (\$100.00) and not more than Five Hundred Dollars (\$500.00) for each offense.