

## **Sec. 46-61. Purpose.**

Wis. Stats. 66.0615 authorizes the imposition of a tax on the privilege of furnishing at retail lodging for transients by hotel keepers, motel operators and certain other persons. The town board finds that such a tax is in the public interest.

*(Code 1982, § 3.11(1))*

## **Sec. 46-62. Definitions.**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Gross receipts* means the total amount of the rental price with the conditions and exceptions provided in Wis. Stats. 77.51(4).

*Hotel and motel* mean 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, lodgingshouses, roominghouses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the to the public, except accommodations, including mobile homes as defined in Wis. Stats. 66.0435(1)(d) rented for a continuous period of more than one month and accommodations furnished by any hospitals, sanatoriums, or nursing homes, 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.

*Innkeeper* means the owner of a lodging facility.

*One month* means a calendar month or 30 days, whichever is less, counting the first day of the rental and not counting the last day of the rental.

*Transient* means any person residing for a period of less than one month continuously in a hotel, motel or other furnished accommodations available to the public.

*(Code 1982, § 3.11(2))*

**Cross reference**— *Definitions generally, § 1-2.*

## **Sec. 46-63. Tax.**

There is imposed a tax on the privilege and service of furnishing at retail rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, whether or not membership is required for the use of such accommodations. The tax shall be at the rate of eight percent of the gross receipts from such retail furnishing of rooms or lodging and shall be payable by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public for hotel, motel or other furnished accommodations available to the public in the town. The proceeds of such tax shall be apportioned as follows: Five percent to the hotel keepers, motel operators and other persons furnishing accommodations that are available to the public filing the return and 95 percent to the town.

*(Code 1982, § 3.11(3); Ord. of 10-29-2001)*

## **Sec. 46-64. Collection.**

The tax imposed in this article is due and payable on a monthly basis not later than the 20th day of the month following that for which the tax is due. No later than the 20th day of each month, every hotel keeper, motel operator and other person furnishing accommodations that are available to the public shall file a return with the clerk-treasurer on a form provided by the clerk-treasurer and shall remit to such clerk-treasurer the tax as provided in such return.

*(Code 1982, § 3.11(4))*

## **Sec. 46-65. Permit.**

- (a) No hotel keepers, motel operators and other persons furnishing accommodations that are available to the public shall operate a hotel, motel or other furnished accommodations available to the public in the town without first obtaining a room tax permit for each hotel, motel or other furnished accommodations available to the public. Application for such permit shall be made to the clerk-treasurer on forms provided by the clerk-treasurer. The clerk-treasurer shall issue a permit to the hotel keepers, motel operators and other persons furnishing accommodations that are available to the public for each facility for which application is made upon payment of a \$3.00 fee for each hotel, motel or other furnished accommodations available to the public. The permit is nontransferable and is valid only for the named hotel, motel or other furnished accommodations available to the public and the hotel keepers, motel operators and other persons furnishing accommodations that are available to the public named in such permit. The permit shall be posted in a conspicuous place in the hotel, motel or other furnished accommodations available to the

public for which it is issued.

- (b) If the hotel keepers, motel operators and other persons furnishing accommodations that are available to the public ceases to do business at the hotel, motel or other furnished accommodations available to the public for which the permit was issued; conveys or transfers the business or his interest in it; or assigns his interest to another person, the hotel keepers, motel operators and other persons furnishing accommodations that are available to the public shall, within ten days of such event, notify the clerk-treasurer of such change and turn in to the clerk-treasurer any such permit issued for the hotel, motel or other furnished accommodations available to the public.

*(Code 1982, § 3.11(5))*

### **Sec. 46-66. Liability.**

If a hotel keeper, motel operator and other person furnishing accommodations that are available to the public who is liable for any tax under this article sells, conveys, assigns or transfers his hotel, motel or other furnished accommodations available to the public business or stock of goods or quits such business, the successors or assigns of the hotel keeper, motel operator and other person furnishing accommodations that are available to the public shall be responsible for the payment of any unpaid tax due under this article.

*(Code 1982, § 3.11(6))*

### **Sec. 46-67. Records.**

Every hotel keeper, motel operator and other person furnishing accommodations that are available to the public holding a permit under this section shall for a period of three full calendar years maintain available for inspection by the clerk-treasurer the account books, records, receipts, invoices and similar records relating to the rental of rooms and lodging in the hotel, motel or other furnished accommodations available to the public. The clerk-treasurer may, upon audit of returns, records and other information received, determine the tax to be paid or refunded. An appeal from any additional tax imposed may be made by the hotel keeper, motel operator and other person furnishing accommodations that are available to the public upon written notice to the clerk-treasurer within 20 days following the date that notice of the assessment is mailed to such hotel keeper, motel operator and other person furnishing accommodations that are available to the public. The town board shall hold a hearing on such appeal within 30 days after the clerk-treasurer received the notice of appeal and shall grant or deny such appeal.

*(Code 1982, § 3.11(7))*

### **Sec. 46-68. Assessment.**

If an hotel keeper, motel operators and other person furnishing accommodations that are available to the public fails to file a return as required by this section, the clerk-treasurer shall make an estimate of the amount of the gross receipts for such hotel, motel or other furnished accommodations available to the public. The estimate shall be made for the period upon state sales tax records and records described in [section 46-67](#). On the basis of such estimate, the clerk-treasurer shall compute and determine the amount of the tax. In addition to the tax, a penalty in the amount of \$25.00 shall be assessed.

*(Code 1982, § 3.11(8))*

### **Sec. 46-69. Delinquent returns; delinquent tax.**

All unpaid taxes assessed or imposed under this article shall bear interest at the rate of 12 percent per annum from the due date of the return until paid. Delinquent tax returns under this article shall be subject to a \$15.00 late filing fee.

*(Code 1982, § 3.11(9))*

### **Sec. 46-70. Penalty.**

Any hotel keeper, motel operator and other person furnishing accommodations that are available to the public who is subject to the tax imposed by this section who fails to obtain a permit as required; fails or refuses to permit the inspection of such innkeeper's state sales tax records by the clerk-treasurer after such inspection has been requested; fails to file a return as required in this section; or violates any other provision of this section shall be subject to a penalty as provided in [section 1-14](#).

*(Code 1982, § 3.11(10))*