

ORDINANCE NO. 125
ROOM TAX ORDINANCE

The Town Board of the Town of Delton do ordain as follows:

SECTION 1. PURPOSE.

The Town Board of the Town of Delton, pursuant to the authority granted by Section 66.75 Wisconsin Statutes, imposes a room tax as provided herein. It is intended by the municipality that the proceeds of such tax, after deduction of expenses of collection, shall be assigned partially to the Wisconsin Dells Visitors and Convention Bureau for promotion of tourist business for the Town of Delton and partially used for the general welfare of the Town of Delton.

SECTION II. DEFINITIONS.

a. "Hotel" or "Motel" means 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, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations, including mobile homes as defined in s. 66.058(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.

b. "Gross receipts" has the meaning as defined in Section 77.51(4)(c), Wisconsin Statutes, insofar as applicable.

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

SECTION III. ROOM TAX IMPOSED.

Pursuant to Section 66.75, Wisconsin Statutes, a tax is hereby imposed on the privilege and service of furnishing of rooms or lodging to transients by hotel keepers, motel operators, and other persons furnishing accommodations that are available to the public, including without limitation hotels and motels as defined in Section II above, campgrounds, campsites, park model rental units and any other improved or unimproved space for human habitation irrespective of whether membership is required for the use of accommodations. Such tax shall be at the rate of five (5) percent of the gross receipts from such furnishings of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Section 77.52, Wisconsin Statutes.

SECTION IV. DISTRIBUTION OF TAXES COLLECTED.

The proceeds of such tax, when collected, less all collection expenses, shall be remitted quarterly as follows:

- a. 70% to the Wisconsin Dells Visitors and Convention Bureau for use in promoting tourist business for the Town of Delton.
- b. 30% to the Town Board for the general welfare of the Town of Delton
- c. The remittances to the Wisconsin Dells Visitors and Convention Bureau shall be the percentage of net proceeds of the room tax herein enacted as set forth in this ordinance. It shall be required that as to any monies paid to said organization for the purposes set forth in this ordinance, the same shall be accounted for annually as of December 31st in each year, such report to be due by March 1 of the following year.

SECTION V. REPORTING AND PAYMENT OF TAX.

A. Except when monthly reporting is required as a result of a failure to comply with the reporting requirements of this ordinance, or the person required to file the return elects to file monthly, the tax imposed for each calendar quarter is due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the Treasurer by those furnishing rooms and lodging on or before the same date on which the tax is due and payable. The return shall show the gross receipts of the preceding calendar quarter from furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the Treasurer deems necessary.

B. In the event that a person has failed to comply with the filing requirements of this Section, they shall be required pay the tax collected and file returns on a monthly basis. The monthly return together with the tax collected in the previous month shall be due on the 20th day of each month. Penalties and forfeitures for late payment provided for in Section X of this ordinance shall apply.

C. Every person holding a room tax permit shall file an annual return which shall summarize the monthly or quarterly returns and reconcile and adjust for errors in such returns, and shall contain such additional information as the Treasurer requires. Such annual returns shall be made on forms prescribed by the Treasurer. All such returns shall be signed by the person required to file a return or his or her duly authorized agent, but need not be verified by oath. The Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date.

SECTION VI. PERMIT.

A. Every person furnishing rooms or lodging in the Town of Delton shall file with the Treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of the place of business, and such other information as the Treasurer requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of such applicant. If the applicant is not the owner, the applicant shall include a guaranty signed by the owner assuring payment of any room tax collected by the applicant. In lieu of said guaranty, the applicant may post a bond, issued by a bonding company in a form acceptable to the Town Treasurer, in an amount equal to the estimated gross annual room tax to be collected for said property.

B. After compliance with Section VI (a) by the applicant, the Treasurer shall grant and issue to each applicant a separate permit for each place of business within the Town. Such permit is not assignable and is valid only for the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

SECTION VII. ADMINISTRATION AND APPEAL.

A. This ordinance shall be administered by the Treasurer.

B. Any person who shall question the tax herein levied may file a petition setting forth the reason for the challenge of the tax. The merits of such challenge shall be determined by the Town Treasurer. Appeal of the decision of the Town Treasurer shall be to the Town Board.

C. As a condition of such review, payment of the tax challenged shall be required upon filing of the petition with the Town Treasurer. In the event that it is determined that the tax has been wrongfully assessed, it shall be returned to the person who has paid such tax under protest.

SECTION VIII. SALE OF BUSINESS.

If any person liable for any amount of tax under this Section sells the business or stock of goods or quits the business, his/her successor or assign shall withhold an amount sufficient from the purchase price to cover such amount until the former owner produces a certificate from the Town Treasurer stating that the tax has been paid or stating that no amount is due. If a person subject to the tax imposed by this section fails to withhold such amount of tax from the purchase price as required, the purchaser shall become personally liable for payment of the amount required to be withheld to the extent of the purchase price.

SECTION IX. AUDIT.

A. Whenever the Treasurer has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, the Treasurer may inspect and

audit the financial records, including Wisconsin sales tax records, pertaining to the furnishing of accommodations of any person subject to the room tax imposed by this section to determine whether or not the correct amount of room tax is assessed and whether or not any room tax return is correct.

B. Any person subject to the room tax imposed by this section who fails to comply with a request to inspect and audit the person's financial records shall forfeit 5% of the tax as determined under this ordinance.

C. If any person fails, neglects, or refuses to file a return as required by this section, the Treasurer shall make an estimate of the amount of the gross receipts. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon the Treasurer's best judgment using the records and information available. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the Treasurer to inspect and audit his or her financial records.

SECTION X. DELINQUENT TAX RETURNS.

A. **Late filing fee imposed.** Delinquent tax returns shall be subject to a \$25.00 late filing fee. The tax imposed by this section shall become delinquent if not paid, 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 has been granted. In the case of no return filed or a return filed late, by the due date of the return.

B. **Interest charged on delinquent accounts.** All unpaid taxes under this ordinance shall bear interest at the rate of one percent per month 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 Treasurer. An extension of time within which to file a return shall not extend the due date of the return for purposes of interest computation.

C. **Penalty for non-payment.** In addition to any interest or forfeiture which may be assessed under this ordinance, there shall be a forfeiture imposed for failure to pay any tax determined hereunder by its due date. Said forfeiture shall be equal to 25% of the amount of room tax due for the previous year, or 25% of the current year if no tax is due the previous year, but shall in no case exceed the amount of \$5,000.00 on taxes paid more than 30 days after the due date, and shall not exceed \$500.00 for taxes paid within 30 days of the due date.

D. **Suspension of room tax permit.** In addition to any other penalty imposed by this ordinance, if the amount due under this ordinance including any penalties and interest imposed remains unpaid for a period of ninety (90) days, the Treasurer shall suspend the Room Tax Permit and notify the taxpayer in writing of the of the suspension. The Treasurer shall reinstate the Room Tax Permit upon payment in full of the amount due and owing. When circumstances warrant, the Town Board may reinstate a room tax permit upon such terms and conditions it deems appropriate.

SECTION XI. RECORDS.

Every person liable for the tax imposed by this Section shall keep or cause to be kept such records, receipts, invoices, sales tax returns and other pertinent papers in such form as the Treasurer requires. The information obtained under this ordinance shall remain confidential with the exception that such information shall be available to 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. The Town of Delton may publish statistics classified so as not to disclose the identity of particular return. Any person violating this section shall forfeit not less than \$100.00, nor more than \$500.00.

SECTION XII. PENALTY FOR OPERATING WITHOUT PERMIT.

Any person who is subject to the tax imposed by this section who fails to obtain a permit as required in Section VI shall be subject to a forfeiture not to exceed \$200.00, plus court costs. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense. In addition to any other relief provided by this ordinance, the Town may apply to a Court of competent jurisdiction for an injunction to prohibit the continuation of any violation of this ordinance. Such application for relief may include seeking a temporary restraining order, temporary injunction, and permanent injunction.

SECTION XIII. SEVERABILITY; PRIOR ORDINANCES REPEALED.

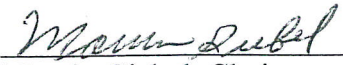
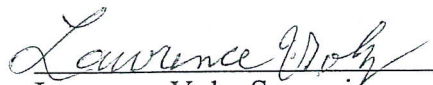
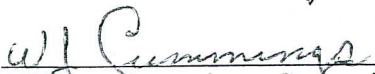
A. If any section, subsection, paragraph, subparagraph, sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this ordinance.

B. All ordinances or parts of ordinances which are inconsistent or contrary to this ordinance are repealed.

SECTION XIV. EFFECTIVE, DATE.

This ordinance shall take effect upon its publication after passage.

Dated: November 8, 1999


Marvin Giebel, Chairman

Lawrence Volz, Supervisor

William Cummings, Supervisor

I hereby certify that the above and foregoing ordinance was duly adopted by the Town Board of the Town of Delton, Sauk County, Wisconsin, at a regular meeting thereof held on the 8 day of November, 1999.

Carol Wormet
Carol Wormet, Clerk