

Ordinance #24 - B
Accommodation Tax Ordinance
State of Wisconsin, Town of Namakagon, Bayfield County

SECTION I: TITLE AND PURPOSE

The title of this ordinance is the Town of Namakagon Accommodation Tax Ordinance. The purpose of this ordinance is to impose an accommodation tax for general promotion of hospitality, recreation facilities, and economic enhancement of the Town of Namakagon.

SECTION II: AUTHORITY

The Town Board has the authority under its village powers under WI Stats. 60.22, and the specific authority under WI Stats.60.23(30) and WI Stats. Chapters 173 and 174, to adopt this ordinance.

SECTION III: ADOPTION OF ORDINANCE

This ordinance, adopted by a majority of the Town Board on a roll call vote with a quorum present and voting and proper notice having been given, imposes an accommodation tax of 4% in the Town of Namakagon.

SECTION IV: DEFINITIONS

In this ordinance:

- A. "Sites" means a campground pad or location for which the public may obtain accommodations for consideration, including without limitation, such establishments as public and private owned campgrounds, except accommodations rented for a continuous period of more than one (1) month and accommodations furnished 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 benefits any private shareholder or individual.
- B. "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, short term rental homes, apartment hotels, resort lodges and cabins, bed and breakfast homes, and any other building or group of buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one (1) month and accommodations furnished by any hospital, sanatorium, 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 benefit any private shareholder or individual.
- C. "Gross receipts" has the meaning as defined in WI Stats. 77.51(4)(a)(b)(c)(d) insofar as applicable.

- D. "Transient" means any person residing for a continuous period of less than one (1) month in a hotel, motel, or other furnished accommodations available to the public.

SECTION V: SUBDIVISION AND NUMBERING OF THIS ORDINANCE

This ordinance is divided into sections designated by uppercase Roman numerals. Sections may be divided into subsections designated by uppercase letters. Subsections may be divided into paragraphs designated by numbers. Paragraphs may be divided into subdivisions designated by lowercase letters. Subdivisions may be divided into subdivision paragraphs designated by lowercase Roman numerals. Reference to a "section", "subsection", "paragraph", or "subdivision" includes all divisions of the referenced section, subsection, paragraph, or subdivision.

SECITON VI: ACCOMODATION TAX

- A. Pursuant to WI Stats. 66.75 a 4% tax is hereby imposed on the privilege and service of furnishing, at retail of rooms, lodging, or sites to transients by hotel keepers, motel operators, or any other person furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of accommodations. Such tax shall be at the rate of four percent (4%) of the gross receipts from such retail furnishing of lodging or rooms. Such tax shall not be subject to the selective sales tax imposed by WI Stats. 77.52(2)(a)(1). The proceeds of such tax collected, shall be appropriated seventy-five percent (75%) for advertising and promotion of hospitality and tourist business and twenty percent (20%) to the Town of Namakagon and five percent (5%) to the business collecting the tax.
- B. Collection of Tax. This section shall be administered by the Town Treasurer. The tax imposed is due and payable within thirty (30) days of the end of each calendar quarter. A return shall be filed with the Town Treasurer by those furnishing at retail such rooms, lodging, or sites within the town on or before the same date on which such tax is due and payable upon a form approved by the town. Such return shall show the gross receipts of the preceding calendar quarter from such retail furnishing of accommodations, the amount of taxes imposed for such tax period and such other information as the Town Treasurer deems necessary. Every person required to file such quarterly returns shall file an annual calendar year return. Such return shall be filed thirty (30) days of the close of each calendar year. The annual return shall summarize the quarterly returns and shall contain certain such additional information as the Town Treasurer requires. The Town Treasurer may, for good cause, extend the time for filing any return but in no event longer than one (1) month from the filing date.
- C. Every person furnishing rooms, lodging, or sites under Section VI (A) shall file with the Town Treasurer an application for a permit, included in the Short-Term Rental Permit Application, for each place of business. Every application for a permit shall be made upon a form prescribed by the Town Treasurer.

- D. After compliance with Section VI (A) and Section VII by the applicant, the Town 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 person in whose name it is issued and for the transaction of business at the place designated therein. It shall, at all times, be conspicuously displayed at the place for which issued.

SECTION VII: PENALTY PROVISIONS

- A. When any person fails to comply with this section, the Town Treasurer may bill the person for unpaid tax and add one percent (1%) interest for each delinquent month.
- B. The Town Treasurer may, by office or field audit, determine the tax required to be paid to the municipality or the refund due to any person under this section. 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 Town Treasurer's possession.
- C. If any person fails to file a return as required by this section, the Town Treasurer shall make an estimate of the amount of the gross receipts under Section VI (A). Such estimate shall be made for the period for which such person failed to make a return as stated in Section VII (C). Based on this estimate, the Town Treasurer shall compute and determine the amount required to be paid to the town, adding to the sum a penalty equal to one percent (1%) per month.
- D. All unpaid taxes under this section shall bear interest at a rate of one percent (1%) per month from the due date of the return until paid.
- E. If there is unpaid tax that is due when any of the persons licenses come due, the Town Treasurer shall recommend non-renewal until such tax, penalties and interest are paid.
- F. Delinquent tax returns shall be subject to a twenty dollar (\$20) late filing fee. In addition, if due to negligence no return is filed, or a return is filed late, the entire tax finally determined shall be subject to a penalty of twenty-five percent (25%) of the tax, exclusive of any interest or other penalties. 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 the tax imposed by this section, a penalty of twenty-five percent (25%) shall be added to the tax required to be paid, exclusive of interest and other penalties. 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 Town Treasurer requires.
- G. All tax returns, schedules, exhibits, writings, or audit reports relating to such returns on file with the Town Treasurer may divulge their contents to the following, and no others:
1. The person who filed the return.
 2. Officers or agents of the town as may be necessary to enforce collection.

- H. Any person who is subject to the tax imposed by this section who fails to obtain a permit as required in Section VI (C), or who fails or refuses to permit the inspection of the persons state sales tax records by the Town Treasurer after such inspection has been duly requested by the Town Treasurer, or who fails to file a return as provided in this section, or who violates any other provision of this section, shall be subject to a forfeiture not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500). Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.
- I. Any person that continually misses required payment dates shall be required to make monthly payments to the town for room tax taken in the previous month.

SECTION VIII: SEVERABILITY CLAUSE

If any provision of this ordinance or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.

SECTION IX: EFFECTIVE DATE

This ordinance is effective on publication or posting. The Town Clerk shall properly post or publish this ordinance as required under WI Stats. 60.80.

Adopted this 13th day of October 2020.

Robert L. Rasmussen

Town Chairman

[Signature]

Town Supervisor

[Signature]

Town Supervisor

[Signature]

Town Clerk

