

WISCONSIN DELLS ROOM TAX ORDINANCE

4.10 ROOM TAX

(1) Definitions.

- (a) Hotel or Motel. 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 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. Gross receipts has the meaning as defined in Section 77.51 (11) (a), (b) and (c) of Wisconsin Statutes insofar as applicable.
- (c) Transient. Transient means any person residing for a continuous period of less than 1 month in a hotel, motel or other furnished accommodations available to the public.

(2) Room Tax Imposed. Pursuant to Section 66.75 of the Wisconsin Statutes, a tax is hereby imposed on the privilege and service 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 five (5%) percent of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Section 77.52 (2) (a) 1 of the Wisconsin Statutes. Ninety (90%) percent of the proceeds of such tax, when collected, shall be remitted quarterly to the Wisconsin Dells Visitor & Convention Bureau for use of promoting tourist business; and, ten (10%) percent will be retained by the City in general fund with the cost of collection of the aforesaid tax to be paid from the City portion so retained.

(3) Administration of Tax. This section shall be administered by the City Clerk-Treasurer. 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 City Clerk-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 return shall show the gross receipts of the preceding calendar quarter from such retail furnishings of rooms or lodging, the amount of taxes imposed for such period, and such other information as the City Clerk-Treasurer deems necessary. Every person required to file such quarterly return shall, with his first return, elect to file an annual calendar year or fiscal year return. Such annual return shall be filed within 30 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 City Clerk-Treasurer requires. Such annual returns shall be made on forms prescribed by the City Clerk-Treasurer. All such returns shall be signed by the person required to file a return or his duly authorized agent, but need not be verified by oath. The City Clerk-Treasurer may, for good cause, next extend the time for filing any return, but in no event longer than 1 month from the filing date.

- (4) Application for Permit. Every person furnishing rooms or lodging under subsection (2) above shall file with the City Clerk-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 City Clerk-Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of his place of business and such other information as the City Clerk-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 sellers. At the time of making an application, the applicant shall pay the City Clerk-Treasurer a fee of \$10.00 for each permit.
- (5) Issuance of Permit. After compliance with subsection 4 and subsection 14 by the applicant, the City Clerk-Treasurer shall grant and issue to each applicant a separate permit for each place of business within the City. 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.
- (6) Revocation of Permit. When any person fails to comply with this Section, the City Clerk-Treasurer may, upon 10 days notification and after affording each person the opportunity to show cause why his permit should not be revoked, revoke or suspend any or all of the permits held by such person. The City Clerk-Treasurer shall give to such person written notice of the suspension or revocation of any of his permits. The City Clerk-Treasurer shall not issue a new permit after the revocation of a permit unless he is satisfied that the former holder of the permit will comply with the provisions of this Section. A fee of \$10.00 shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.
- (7) Sale of Business. If any person liable for any amount of tax under this Section sells out his business or stock of goods or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the City Clerk-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 Section fails to withhold such amount of tax from the purchase price as required, he shall become personally liable for payment of the amount required to be withheld by him to the extent of the accommodations valued in money.
- (8) Office Audit. The City Clerk-Treasurer may, by office audit, determine the tax required to be paid to the City 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 City Clerk-Treasurer's possession. One or more such office audit determinations may be made of the amount due for anyone or for more than one period.

- (9) Field Audit. The City Clerk-Treasurer may, by field audit, determine the tax required to be paid to the City or the refund due to any person under this Section. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the City Clerk-Treasurer's possession. The City Clerk-Treasurer is authorized to examine and inspect the state sales tax records and memoranda of any person in order to verify the tax liability of that person or of another person.
- (10) Failure to File Return. If any person fails to file a return as required by this Section, the City Clerk-Treasurer shall make an estimate of the amount of the gross receipts under subsection 2. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon the state sales tax records and memoranda as stated in subsection 9 above. On the basis of this estimate, the City Clerk-Treasurer shall compute and determine the amount required to be paid to the City, adding to the sum thus arrived at a penalty equal to 10 percent thereof. One or more such determinations may be made for one or more than one period.
- (11) Interest. All unpaid taxes under this Section shall bear interest at the rate of twelve (12%) percent per annum 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 City Clerk-Treasurer. All refunded taxes shall bear interest at twelve (12%) percent per annum from the due date of the return until the first day of the month following the month in which said taxes are refunded. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation. If the City Clerk-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, it shall not allow any interest thereon.
- (12) Late Filing Fee. 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:
- (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 has been granted.
 - (b) In the case of no return filed or a return filed late, by the due date of the return.
- (13) Penalty. 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 25 percent 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 50 percent shall be added to the tax required to be paid, exclusive of interest and other penalties.
- (14) Records Required. 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 City Clerk-Treasurer requires.

- (15) Confidentiality of Records. All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the City Clerk-Treasurer are deemed to be confidential, except the City Clerk-Treasurer may divulge their contents to the following, and no others:
- (a) The person who filed the return.
 - (b) Officers, agents or employees of the Federal Internal Revenue Service or the State Department of Revenue.
 - (c) Officers or agents of the City of Wisconsin Dells as may be necessary to enforce collection.
- (16) Records not to be Disclosed. No person 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 particular 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 in subsection 15 above.
- (17) Penalty for Violation. Any person who is subject to the tax imposed by Section 4.11 of this Code who fails to obtain a permit as required by Section 4.11 (4) or who fails or refuses to permit the inspection of his state sales tax records by the City Clerk-Treasurer after such inspection has been duly requested by the City Clerk-Treasurer, or who fails to file a return as provided in this Section, or who violates any of the other provisions of this Section, shall be subject to a forfeiture, not to exceed \$250.00. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.