

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.