

TOWN OF DELL PRAIRIE

ROOM TAX ORDINANCE

NO. 14

The Town Board of the Town of Dell Prairie does ordain as follows:

(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 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, sanitoriums 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 the 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 two per cent (2%) of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sale tax imposed by Section 77.52(2)(a)1 of the Wisconsin Statutes.

(3) ADMINISTRATION OF TAX

This section shall be administered by the Town Clerk. The tax imposed for each calendar quarter is due and payable on the last day of the month next succeeding the quarter for which imposed. A return shall be filed with the Town Clerk, by those furnishing as retail such rooms as 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 Town Clerk 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 return shall be filed within 30 days of the close of each calendar or fiscal year.

The annual return shall summarize the quarterly returns, reconcile and adjust errors in the quarterly returns, and shall contain certain such additional information as the Town Clerk requires.