

Article I
Accommodations Tax

§ 43-1 **Definitions.**

As used in this article, the following terms shall have the meanings indicated:

GROSS RECEIPTS

Has the meaning as defined in Wisconsin Statutes, Section 77.51 (4)(a)(b) and (c) insofar as applicable.

HOTEL OR MOTEL

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 hospital, sanatorium, or 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 inures to the benefit of any private shareholder or individual.

LODGING MARKETPLACE

An entity that provides a platform through which an unaffiliated 3rd party offers to rent a short-term rental to an occupant and collects the consideration for the rental from the occupant.

OCCUPANT

A person who rents a short-term rental through a lodging marketplace.

OWNER

The person who owns the residential dwelling that has been rented.

RESIDENTIAL DWELLING

Any building, structure, or part of the building or structure, that is used or intended to be used as a home, residence, or sleeping place by one person or by 2 or more persons maintaining a common household, to the exclusion of others.

SHORT-TERM RENTAL

A residential dwelling that is offered for rent for a fee and for fewer than 29 consecutive days.

SITE

A campground pad or location for which the public may obtain accommodations for a consideration, including without limitation, such establishments as public and private owned campgrounds, except accommodations rented for a continuous period of more than one 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 inures to the benefit of any private shareholder or individual.

TRANSIENT

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

§ 43-2 **Imposition of room tax.**

Pursuant to the Wisconsin Statutes, § 66.0615, a 4.5% tax is hereby imposed on the privilege and service of furnishing, at retail, rooms, lodging, or sites to transients by hotel keepers, motel operators, lodging marketplaces, owners of short-term rentals, 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 not be the subject to the selective sales tax imposed by Wisconsin Statutes, Section 77.52(2)(a) 1. The proceeds of such tax collected shall be remitted quarterly.

§ 43-3 **Town Treasurer; filing returns; extensions.**

- A. This section shall be administered by the Town Treasurer. The tax imposed is due and payable within 30 days of the end of each quarter. A return shall be filed with the 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. Every person required to file such quarterly returns shall file an annual calendar year return. Such annual return shall be filed within 30 days of the close of each calendar year.
- B. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the monthly returns, and shall contain certain such additional information as the Treasurer requires. 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.

§ 43-4 **Filing annual list of hotels and motels.**

The Tourism Marketing and Advertising Council of the Shawano Area Chamber of Commerce shall annually file with the Treasurer a list of hotels, motels, and sites, and regularly update it for the purpose of maintaining an accurate list of facilities subject to the accommodation tax.

§ 43-5 **Inspections and audits of financial records.**

Whenever the municipality has probable cause to believe that the correct amount of accommodations tax has not been assessed or that the tax return is not correct, inspect and audit the financial records of any person subject to the accommodations tax to determine whether or not the correct amount of accommodations tax is assessed and whether or not any accommodations tax return is correct.

§ 43-6 **Failure to file return.**

If any person fails to file a return as required by this section, the Treasurer shall determine the tax according to the Treasurer's best judgment. On the basis of what amount of taxes the Town determines to be due, the Treasurer shall compute and determine the amount required to be paid to the Town, adding to the sum thus arrived at plus interest at the rate set from time to time by resolution by the Town of Wescott.

§ 43-7 **Interest on unpaid taxes; forfeiture.**

All unpaid taxes under this section shall bear interest at the rate set from time to time by resolution by the Town of Wescott on the unpaid balance. Any person who violates this chapter shall, upon conviction, be subject to the forfeiture amount in the fine and forfeiture schedule of the Town of Wescott that shall be set from time to time by resolution by the Town of Wescott. .

§ 43-8 Required recordkeeping.

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 Treasurer requires.

§ 43-9 Confidential documents; exceptions.

All tax returns, schedules, exhibits, writing, or audit reports relating to such returns, on file with the Treasurer are deemed to be confidential, except the Treasurer may divulge their contents to the following, and no others:

- A. The person who file the return.
- B. Officers, or agents of the Town as may be necessary to enforce collection.
- C. Pursuant to an Order of a Court.

§ 43-10 Refusal to permit inspection of financial records; forfeiture.

Any person who is subject to the tax imposed by this section who fails or refuses to permit the inspection of his financial records by the Treasurer after such inspection has been requested by the Treasurer, shall be subject to a forfeiture

§ 43-11 Room tax distribution.

The revenue generated from room tax shall be distributed as follows:

- (a) 2% discount to the facility collecting the tax.
- (b) 93% of proceeds to the Shawano Country Tourism Council for tourism-related projects.
- (c) 5% of proceeds to the Town of Wescott for administration, events and promotion of the Town.
- (d) Any and all penalties imposed by the town are to be retained by the Town of Wescott.

§ 43-12 Repealer.

All ordinances or parts of ordinances which are inconsistent or contrary to this ordinance are repealed, including, but not limited to Ordinance 89-1, adopted 5/16/1989, amended 10-10-2006, by ordinance 2006-07

This ordinance is effective upon publication in the Shawano Leader being Sept 11, 2020

This ordinance is effective upon proper posting at: The Town of Wescott, Town Hall (N5794 Old Keshena Rd, Shawano, WI 54166) The Town of Wescott Fire Station, W5844 Lake Dr, Shawano, WI 54166) and the Shawano County Courthouse (311 N. Main St, Shawano, WI 54166) on Sept 3, 2020

Adopted this 2nd day of Sept 2020.

Brian Moesch
Brian Moesch, Chairman Yes/No

Terry Moede
Terry Moede, Supervisor Yes/No

Mike Stupely
Mike Stupely, Supervisor Yes/No

Bruce (Duffy) Schultz
Bruce "Duffy" Schultz, Supervisor Yes/No

Marlene Brown
Marlene Brown, Supervisor Yes/No

Angela Vreeke
Attest: Angela Vreeke, Clerk