

Ordinance Number _____
Town of Ahnapee, Kewaunee County, Wisconsin
Room Tax

Purpose

The purpose of this ordinance is to establish a room tax (not to exceed 8%) whose revenues are split between a tourism entity and the Town. The tourism entity is to use a portion (70%) of the tax revenues for tourism promotion and tourism development. The remainder of the tax revenues are retained by the Town.

The ordinance provides for the Town of Ahnapee to enter into a contract with the City of Algoma under s. 66.0301 forming a tourism commission under s. 66.0615(1m)(b)(2); essentially the Town and the City work together. The Town will have one seat on the commission per s 66.0615(1m)(c)(2)(a).

Authority

The Town Board of the Town of Ahnapee has the authority to act for the government and good order of the town, for its commercial benefit, and for the health, safety, and welfare of the public, and may carry out its powers by license, regulation, suppression, borrowing of money, tax levy, appropriation, fine, imprisonment, confiscation, and other necessary or convenient means pursuant to the general grant of authority to the Town. The Town Board of the Town of Ahnapee has been authorized to exercise village powers pursuant to Wis. Stats. §§ 60.10(2)(c) and 60.22(3).

The Town Board of the Town of Ahnapee has the authority to enact an ordinance, imposing a "room tax", not to exceed 8%, on the privilege of furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations pursuant to the general grant of authority to the Town according to Wisconsin Statutes, Section 66.0615(1m)(a).

The Town Board of The Town of Ahnapee having imposed a room tax under Wisconsin Statutes, Section 66.0615(1m)(a), may join another municipality under s. 66.0301 to create a tourism commission under 66.0615(2)(a) which shall contract with another organization to perform the functions of a tourism entity if no tourism entity exists in that municipality pursuant to the general grant of authority to the Town according to s. 66.0615(1m)(b).

Severability

Should any portion of this ordinance be declared invalid or unconstitutional by a court of competent jurisdiction, such a decision shall not affect the validity of any other provisions of this ordinance.

Effective Date and Publication

This ordinance shall become effective upon adoption and publication as required under Wis. Stat. § 60.80.

The Town Board of the Town of Ahnapee does ordain as follows:

In the Code of Ordinances of the Town of Ahnapee, Kewaunee County, Wisconsin, dated February 2005, adopt Chapter xx.xxxx "Room Tax", as seen below:

xx.xxxx Room Tax

A. Definitions

1. "Gross Receipts" has the meaning of revenue from rentals as defined in (2) and (3) below.
2. "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, apartment hotels, resort lodges, private homes, bed and breakfast, and cabins 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, sanitarium, 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.
3. "Sites" mean 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 accommodation rented for a continuous period of more than 120 days 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.
4. "Transient" means any person residing for a continuous period of less than one month as defined in Section (2) above or a continuous period of less than 120 days as defined in Section (1) above.

- B. Room Tax: Pursuant to WIS STATS 66.0615 a 6% tax is hereby imposed in the Town of Ahnapee on motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodation. Such tax shall not be subject to the selective sales tax imposed by WIS

STATS 77.52(2)(a)1. The proceeds of such tax collected shall be appropriated by the Town of Ahnapee as follows:

1. 70% to the Algoma Tourism Commission to be administered by the Tourism Commission. In allocating the funds, the Commission will maintain a reasonable balance between marketing / promotion activities and attraction development.
 2. 30% to be retained by the Town of Ahnapee to be used for Community Development.
- C. This section shall be administered by the Town Treasurer. The tax imposed is due and payable within thirty days (30) of the end of each calendar 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 return shall file an annual calendar year return. Such annual return shall be filed within thirty days (30) of the close of each calendar year. The annual return shall summarize the quarterly 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.
- D. Every person furnishing rooms, lodging or sites under sub-section (B) shall annually file with the Treasurer a registration form for each place of business. All registrations shall be made upon a form prescribed by the Treasurer.
- E. If any person liable for any amount of tax under this section sells out the business or stock of goods or quits the business, his successors or assigns shall be responsible for any unpaid tax due under this ordinance.
- F. The 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 with the Treasurer's possession.
- G. If any person fails to file a return as required by this section, the Treasurer shall make an estimate of the amount based on previous year's room taxes collected for the same calendar quarter. On the basis of the estimate the Treasurer shall compute and determine the amount required to be paid to the Town, adding to the sum thus arrived at a penalty equal to five percent (5%) thereof.
- H. 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 paid.
- I. Delinquent tax returns shall be subject to a twenty (20) dollar late filing fee. In addition, if due to negligence no return is filed or a return if filed late the entire tax finally determined shall be subject to a penalty of five (5) percent per month or fraction of the month the return is late, not to exceed a total of twenty-five (25) percent. 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 (25) percent shall be added to the tax required to be paid, exclusive of interest and other penalties.
- J. 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 for a period of seven (7) years.
- K. All tax returns, schedules, exhibits, writings 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:
1. The person who filed the return.

2. Officers or agents of the Town as may be necessary to enforce collection.
- L. Any person who is subject to the tax imposed by this section who fails or refuses to permit the inspection of state sales tax records by the Treasurer after such inspection has been duly requested by the 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 to exceed Twenty (20) dollars. Each day or portion thereof that such violation continues is hereby deemed to constitute a separate offense.
- M. The Tourism Commission shall consist of 7 members.
1. One of the commission members shall represent the Wisconsin hotel and motel industry.
 2. The Town of Ahnapee shall have one member on the commission, appointed by the Town Chairman and confirmed by a majority vote of the Town Board who are present when the vote is taken.
 3. The commissioner shall serve for a one-year term, at the pleasure of the Town Board, and may be reappointed.
 4. The commission shall meet regularly, and, from among its members, it shall elect a chairperson, vice chairperson and secretary.
 5. The commission shall report any delinquencies or inaccurate reporting to the municipality that is due the tax
- N. The Tourism Commission shall provide a detailed annual report disclosing how the Accommodation Tax funds were expended. The Tourism Commission will also annually recommend the percentage to be charged for accommodation tax. Said report and recommendation shall be submitted to the City of Algoma Common Council and the Town of Ahnapee Town Board before April 1st of each year.

ADOPTED by a vote of ___ for and ___ against on this ___ day of _____,

By the Town Board of The Town of Ahnapee

Town Chair

Attested to this ___ day of _____, 20__.

Clerk