

23.050 Imposition of Room Tax.

As authorized by Wis. Stat. § 66.0615, a tax is hereby imposed on the privilege of furnishing, at retail, 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 use of the accommodations. Such tax shall be at the rate of six percent of the gross receipts from such retail furnishing of rooms or lodgings, but shall be increased to eight percent effective January 1, 2013.

[Ord. 12-467 § 1, 2012. Prior code § 23.05]

23.070 Definitions.

The terms **transient**, **hotel**, and **motel** shall have the meanings set forth in Wis. Stat. § 77.52(2)(a)(1).

[Prior code § 23.07]

23.090 Administration.

This chapter shall be administered by the Finance Director. Taxes imposed for each calendar month shall be due and payable on the last day of the month next succeeding the calendar month for which imposed. Each payment shall be accompanied by a return on a form prepared by the Finance Director. Such return shall show the gross receipts for the preceding calendar month subject to tax hereunder, the amount of taxes imposed for such period and such other information as the Finance Director may require.

Every person required to file a monthly return hereunder shall, with his first return, also elect to file an annual calendar year or annual fiscal year return. Such annual returns shall be filed within 90 days of the close of each such calendar or fiscal year. The annual return shall reconcile and adjust for errors in the monthly returns, and shall contain such additional information as the Finance Director requires. Such annual returns shall be made on forms prepared by the Finance Director. All such returns shall be signed by the person required to file the return or his duly authorized agent. The Finance Director may, for good cause, extend the time for filing the return, but in no event longer than one month from the filing date.

[Prior code § 23.09]

23.110 Payment of Tax.

(1) With Return. The room tax due for any month shall be filed with the tax return for that month.

(2) Audit. The Finance Director, may, by office audit, determine the tax required to be paid to the City or the refund due any person under this chapter. 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 Finance Director's possession. One or more such office audit determination may be made of the amount due for any monthly period or periods.

The Finance Director may, by field audit, determine the tax required to be paid to the City or the refund due to any person under this chapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the Finance Director's possession, the records, memoranda and property of that person or of another person. Nothing herein shall permit the Finance Director from making a determination of tax at any time.

(3) Failure to File Return. If any person required to file a return fails to file a monthly return, the Finance Director shall make an estimate of the tax due for such month. Such estimate shall be based on any information available to the Finance Director. On the basis of this estimate, the Finance Director shall compute and determine the amount to be paid to the City and shall add to such sum the penalty in the amount of 10 percent thereof.

(4) Unpaid Taxes. All unpaid taxes under this chapter shall bear interest at the rate of one percent per month 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 Finance Director. Any extension of time within which to file a return shall not operate to extend the due date of the return for purposes of the interest computation hereunder.

[Prior code § 23.11]

23.130 Records – Confidentiality.

(1) Records. Every person liable for the tax imposed by this chapter shall keep or cause to be kept for a period of at least two years such records, receipts, invoices and other pertinent papers as are needed to justify the information claimed in the return.

(2) Confidentiality. All tax returns, schedules, exhibits, writings or audit reports relating to such returns on file with the Finance Director are deemed to be confidential except for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of court.

[Prior code § 23.13]

23.140 Confidentiality of Income and Expense Collected for Income Approach Method of Valuation of Real Property.

Pursuant to Wis. Stat. § 70.47(7)(af), as may be amended or modified, any and all income and expense data information, forms and records pertaining to income method valuation and assessment of property provided by a property owner or possessor, or persons acting on his/her/their behalf to the City Assessor shall be kept confidential, except for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided hereunder, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

[Ord. 06-362 § 1, 2006. Prior code § 23.14]

23.150 Penalties and Forfeitures.

(1) Penalties.

(a) Late Filing Penalty. Any person filing a delinquent return hereunder shall be subject to a \$25.00 late filing penalty.

(2) Forfeitures. In addition to any interest or penalty otherwise provided for herein, any person subject to the room tax imposed by this chapter who:

(a) Fails to comply with a request to inspect and audit the person's financial records under MMC [23.110](#)(2) shall be subject to a forfeiture not to exceed five percent of the tax for period covered by the request for inspection and audit.

(b) Fails to pay any tax hereunder when due, fails to file a timely return, or files a false or fraudulent return with intent to defeat or evade part or all of the tax imposed by this chapter shall be subject to a forfeiture not to exceed 25 percent of the room tax due for previous year or \$5,000, whichever is less.

(c) Violates MMC [23.130](#)(2) or any other provision of this room tax chapter shall be subject to a forfeiture of not less than \$100.00 nor more than \$500.00.

(3) Separate Offense. Each day a violation subject to forfeiture under subsection (2) of this section continues shall be deemed to constitute a separate offense.

[Prior code § 23.15]