

TOWN OF JACKSON
ADAMS COUNTY
WISCONSIN

ORDINANCE 2021-02

Amending Tow of Jackson Ordinance No. 2021-02, entitled, Room Tax

The Town Board of the Town of Jackson pursuant to its authority under Section 66.0615 Wisconsin Stats. does hereby amend the Town of Jackson, Adams County, Wisconsin Room Tax and does ordain as follows:

1. Section XI – EFFECTIVE DATE is hereby repealed and recreated as follows:


Section XI – EFFECTIVE DATE


The effective date of this Ordinance shall be May 1, 2022

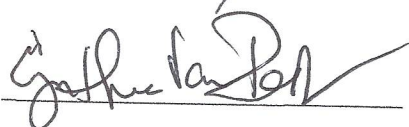
Adopted this 14 day of March, 2022

Town of Jackson, Adams Co. Town Board

By: 
Chairman


Supervisor I


Supervisor II

Attest: 
Clerk

Posted/Published: _____

TOWN OF JACKSON
Adams County
Wisconsin

ORDINANCE 2021-02

ROOM TAX

WHEREAS, the Town of Jackson, Adams County, Wisconsin is a municipality existing under and pursuant to the laws of the State of Wisconsin and is authorized by Section 66.0615, Wisconsin Statutes, to impose a room tax.

Section I – DEFINITIONS

The definitions set forth in §66.0615(1), Wis. Stats., are incorporated herein by reference.

Section II – IMPOSITION OF ROOM TAX

Pursuant to §66.0615(1m), Wis. Stats., a tax is hereby imposed on the privilege of furnishing at retail, except sales for resale, rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations. Such tax shall be at the rate of 5% of the gross receipts from such retail furnishing of rooms or lodging. Such tax will not be subject to the selective sales tax imposed by §77.52(2)(a)(1), Wis. Stats., and may not be imposed on sales to the federal government and persons listed under §77.54(9a), Wis. Stats.

Section III – DISTRIBUTION OF TAXES COLLECTED

The proceeds of such tax when collected shall be apportioned 30% to the Town for debt services and the remaining 70% shall be forwarded to a tourism entity to be spent on tourism promotion and development as defined in §66.0615(1)(fm), Wis. Stats.

Section IV – ADMINISTRATION

- A. Collection of the room tax shall be administered by the Town Treasurer. The tax imposed under this section is due and payable within 30 days of the end of each calendar quarter for which imposed. A tax return shall be filed with the Town Treasurer by those furnishing at retail such rooms and lodging on or before the same date on which the tax is due and payable. Accompanying the return shall be a copy of the current state sales tax report for the quarter.
- B. All quarterly returns shall be signed by the person required to file a return or his authorized agent, but need not be verified by oath.
- C. Disbursements of the tax shall be administered by the Town Treasurer who shall ensure that at least 70% is spent on tourism promotion and development.

Section V – INTEREST ON LATE TAXES

All late taxes under this Ordinance shall bear an interest rate of 1% per month from the due date of the tax until the first day of the month following the month in which the tax is paid or deposited with the Town Treasurer.

Section VI – ISSUANCE OF PERMIT

- A. Every person furnishing rooms or lodging under Section II for the purpose of identifying such business shall file with the Town Treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the Town Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of the place of business and other such information as the Town Treasurer requires. The application shall be signed by the owner if a sole proprietor and if not a sole proprietor, by the person authorized to act on behalf of such applicant.
- B. After compliance with subsection A by the applicant, the Town Treasurer shall grant and issue to each applicant a separate permit at a cost of \$5.00 for each place of business within the Town. Such permit is not assignable and is valid only for the person or entity in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which it is issued.

Section VII – DELINQUENT TAXES

- A. No license under this Ordinance shall be granted or issued to any person or for any premises for which taxes or charges owed to the Town are delinquent and unpaid.
- B. If the grant or issuance of a license is denied for nonpayment of taxes or charges, the Town Treasurer shall notify the applicant in writing that the license will not be granted or issued because of nonpayment of taxes or charges. The applicant may appeal the decision to the Town Board which may grant or deny the license after affording the applicant a hearing before the Town Board.

Section VIII – AUDIT

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

Section IX – DOOMAGE ASSESSMENT

If a person required to file a return fails, neglects or refuses to do so for the amount, in the manner and form and within the time prescribed in Section IV herein, the Town Treasurer may determine the amount of room tax according to his/her best judgment.

Section X – RETURNS CONFIDENTIAL

Except as provided for in § 66.0615(3), Wis. Stats., all financial information obtained by the Town pursuant to Section VIII herein shall be confidential.

Section XI – EFFECTIVE DATE

The effective date of this Ordinance shall be January 1, 2022.

Section XII – SEVERABILITY

If any portion of this Ordinance is ever determined by a court of competent jurisdiction to be unconstitutional or otherwise unenforceable, said portion shall be removed so as to allow the remaining provisions of this Ordinance to be enforceable.

Section XIII – VIOLATIONS AND PENALTIES

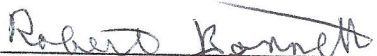
Any person who violates this Ordinance shall be subject to a forfeiture, together with the applicable court costs and fees as follows:

- A. A forfeiture equal to no more the 5% of the room tax imposed under Section II herein for failure to comply with an audit request , made pursuant to Section VIII herein.
- B. A forfeiture for violations of any of the provisions of this Ordinance shall be charged at 1% interest and .5% penalty. Each day or portion thereof that such violation continues is hereby deemed a separate offense.

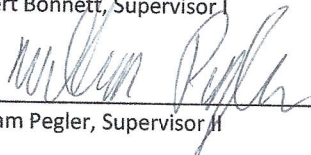
Adopted this 14th day of December 2021



Larry Borud, Chairman

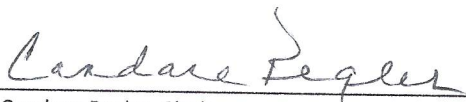


Robert Bonnett, Supervisor I



William Pegler, Supervisor II

ATTEST:



Candace Pegler, Clerk