

TOWN OF JACKSON

Adams County

Wisconsin

ORDINANCE # 2021-02

Amendment No. 2

ROOM TAX

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 1 – 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 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 5% of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall 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 general purposes 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 article shall bear interest at a 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. For the purpose of identifying such business, every person furnishing rooms or lodging under Section II, herein 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 such other information as the Town Treasurer requires. The application shall contain an authorization to the Wisconsin Department of Revenue to release sales tax returns and information to the Town Treasurer. 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 article 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 or officer responsible for issuing the license 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 or 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

This amendment of Ordinance 2021-002 shall be effective from and after passage and posting.

SECTION XII – SEVERABILITY

If any portion of this article 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 article to be enforceable.

SECTION XIII – VIOLATIONS AND PENALTIES

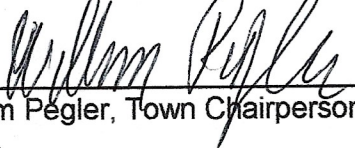
A. Any person in violation of the terms of this Ordinance, by failing to obtain and maintain a permit when such permit is required, shall be subject to a forfeiture not to exceed \$300 for each violation. Each room or unit separately rented or offered for rent, and each day of such rental or offer for rental of such unit, shall be a separate violation.

B. The tax imposed by this chapter shall become delinquent if not paid by the due date of the return. Delinquent Room Tax returns shall be subject to a \$25 late filing fee. A forfeiture equal to no more than 25% of the room tax due for the previous year or \$5,000, whichever is less, for failure to pay the room tax due under Section II herein.

C. A forfeiture of not less than \$100 nor more than \$500 for violating Section IX herein. Each day or portion thereof that such violation continues is hereby deemed a separate offense.


D. A forfeiture equal to no more than 5% of the room tax imposed under Section II herein for failure to comply with an audit request made pursuant to Section VIII herein.

Adopted this 13th day of June, 2023.

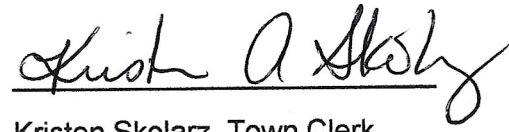


William Pegler, Town Chairperson

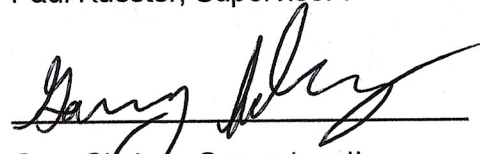
ATTEST:



Paul Kuester, Supervisor I



Kristen Skolarz, Town Clerk



Gary Skolarz, Supervisor II

HISTORY

Ordinance

Adopted

Amended

Amended

Dated

December 14, 2021

March 14, 2022

June 13, 2023