

ROOM TAX ORDINANCE NO. 2-2007
TOWN OF ADAMS, WISCONSIN

WHEREAS, the Town of Adams, 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.

- (1) DEFINITIONS: For the purpose of this ordinance, the following words and phrases shall have the following meanings:
 - (a) Gross Receipts: As defined in s. 77.51(4)(a), (b) & (c), Wis. Stats., insofar as applicable and s. DOR 11.05 & 11.48, Wis. Adm. Code.
 - (b) Hotel or Motel: As defined in s. 77.52(2)(a)1 a building or group of buildings in which the public may obtain accommodations for a consideration including, without limitation, such establishments as inns, motels, hotels, tourist homes and condominiums or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges & cabins & other building or group of buildings and which accommodations are available to the public, except accommodations rented for a continuous period of more than one month and accommodations furnished by any hospitals, sanatoriums or nursing homes 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.
 - (c) Shall: "Shall" is always mandatory and not merely directory.
 - (d) Transient: As defined in s. 77.52(2)(a)1 any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodation available to the public.
- (2) IMPOSITION OF ROOM TAX: Pursuant to sec. 66.0615(lm), Wis. Stats., a tax is hereby imposed on the privilege and service of furnishing at retail rooms, lodging or sites 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 ½% of the gross receipts from such retail furnishing of rooms, lodging or sites. Such tax shall not be subject to the selective sales tax imposed by sec. 77.52(2)(a)1., Wis. Stats.
- (3) DISTRIBUTION OF TAXES COLLECTED: The proceeds of such tax when collected shall be 30% to the Town for general administration expenses and the remaining 70% to the Adams County Chamber of Commerce for use in promoting, developing, stimulating, expanding and administering activities related to the convention and tourism business.
- (4) ADMINISTRATION: Collection and disbursement 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 along with taxes due by those furnishing at retail such rooms and lodging on or before the same date on which the tax is due and payable. 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.
- (5) INTEREST ON LATE TAXES: All late taxes under this section 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.
- (6) ISSUANCE OF PERMIT: Every person furnishing rooms or lodging under subsection (2) 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 such other information as the Town Treasurer requires. The application shall be signed by the owner of a sole proprietor or by the person authorized to act on behalf of such applicant accompanied by a \$5.00 one-time only permit fee.