

Town of Merrimac Room Tax Ordinance
Ordinance #1-78

SECTION A. ROOM TAX

1. In this section:
 - a. "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, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and 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 hospitals, sanitoriums, 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, and excepting mobile home parks.
 - b. "Gross receipts" has the meaning as defined in Wisconsin Statutes, Section 77.51(11) (A) (b) and (c) insofar as applicable.
 - c. "Transient" means any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public.

2. Pursuant to Wisconsin Statutes, Section 66.75, a tax is hereby imposed on the privilege and service of furnishing, at retail, of 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 7 percent 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 Wisconsin Statutes, 77.52(2).

- a. The proceeds of such tax, when collected, less all collection expenses,
 1. Shall be applied to General Property Tax Relief.
 2. This section shall be administered by the Treasurer. The tax imposed for the calendar quarter commencing with the month of April, 1978, and for each calendar quarter thereafter is due and payable on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed for each calendar quarter for furnishing at retail such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar quarter from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the Treasurer deems necessary. Every person required to file such quarterly return shall, with

his first return, elect to file an annual calendar year or fiscal year return. Such annual return shall be filed within 30 days of the close of each such calendar or fiscal year.

The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain certain such additional information as the Treasurer requires. Such annual

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returns shall be made on forms prescribed by the Treasurer. All such returns shall be signed by the person required to file a return or his duly authorized agent, but need not be verified by oath. 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.

11. Every person furnishing rooms or lodging under Subsection 2 shall file with the Treasurer an application for a permit for (the purpose of which) such application for a permit shall be made in accordance with the 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 Treasurer requires. This 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 seller.

if. After compliance with Subsection 5 and Subsection 13 by the applicant, the Treasurer shall grant and issue to each applicant a separate permit for each place of business within the Town. Such permit is not assignable and is valid only for the person 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 issued.

S. OJ\RD or: HOUSIT\JG TAXREVIEW

Any person who shall question the tax herein levied may file a petition setting forth the reason for the challenge of the tax and the merits of such challenge shall be determined by a Board of Town Tax Review which shall consist of the Town Treasurer and the Town Board. As a condition to such review, payment of the tax challenged shall be required, and if the tax has been wrongfully assessed, it shall be returned to the person who has paid such tax under protest.

6. If any person liable for any amount of tax under this section sells out his business or stock of goods or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former produces a receipt from the Treasurer that it has been paid or a certificate stating that no amount is due. If a person subject to the tax imposed by this section fails to withhold such amount of tax from the purchase price as required, he shall become personally liable for payment of the amount required to be withheld by him to the extent of the price of the accommodations valued in money.

7. The Treasurer may, by office audit, determine the tax required to be paid to the Town 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 within the Treasurer's possession. One or more such of field audit determinations may be made of the amount due for any one or for more than one period.

S. The Treasurer may, by field audit, determine the tax required to

be paid to the Town or the refund due to any person under this section. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the Treasurer's possession.

The Treasurer is authorized to examine and inspect the state sales tax records, and memoranda, of any person in order to verify the tax liability of that

person or of another person.

If any persons fail to file a return as required by this section, the Treasurer shall make an estimate of the amount of the gross receipts

under Subsection 2. Such estimate shall be made for the period in which such

person failed to make a return and shall be based upon the State Sales Tax records and materials as stated in Subsection 9. On the basis of this

estimate, the Treasurer shall add to the sum thus arrived at a penalty equal to 10 percent thereof. One or more such determinations may be made for one or more than one period.

All unpaid taxes under this section shall bear interest at the rate of 6 percent per annum 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 Treasurer. All refunded taxes shall bear interest at 5 percent

per annum from the due date of the return until the first day of the month following the month in which said taxes are refunded.

An extension of time

within which to file a return shall not operate to extend the due date of

the return for purposes of interest computation. If the Town Treasurer

determines that, any overpayment of tax has been made intentionally or by reason or carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, it shall not allow any interest thereon.

Delinquent tax returns shall be subject to a 10.00 late filing fee. The tax imposed by this section shall become delinquent if not paid:

„ In the case of a timely filed return, Hithin 30 days after,

the due date of the return, or within 30 days after the expiration of

an extension of time for filing if one has been granted

the return, the tax imposed by this section shall be

10 percent of the tax exclusive of any interest or other penalties.

If a return is filed late, by the due date of the return,

the tax imposed by this section shall be 10 percent of the tax

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If a return is filed late, by the due date of the return, the tax imposed by this section shall be 10 percent of the tax exclusive of any interest or other penalties.

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or cause to be kept such records, receipts, invoices and other pertinent papers in such manner as the Treasurer requires.

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 to others:

The person who filed the return.

Officers, agents, or employees of the Federal Internal Revenue Service or the State Department of Revenue. Officers, or agents of the Town of Ferrisburgh as may be necessary to enforce collection.

No person having any administrative duty under this section shall make known, in any manner the business affairs, operations or information obtained by an investigation of records of any person on whom a tax is imposed by this section, or the amount or source of income, profits, losses,

16. Any person who is subject to the provisions of this section who fails to obtain the information required in Subsection 4 or who fails or refuses to permit the inspection of his 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 \$500. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.

SECTION 16. SEPARABILITY AND CONFLICT

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16.

1. If any section, subsection, paragraph, sub-paragraph, sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such holding shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this ordinance.
2. All ordinances or parts of ordinances which are inconsistent or contrary to this ordinance are repealed.
3. This ordinance shall take effect on April 1, 1978 subject to prior

Ordinance Adopted February 7, 1978

Amended January 1, 1992 to increase tax rate.

Amended December 4, 2013 to update Wisconsin Statute numbers, state definitions, and increase penalties to be concurrent with Wisconsin Statute.