

Chapter 17  
ROOM TAX

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17.01 DEFINITIONS:

As used in this Ordinance, the following terms shall have the meanings indicated:

- (1) GROSS RECEIPTS: Total gross revenues collected for rental of any unit described in the “hotel or motel” definition here in described.
- (2) HOTEL or MOTEL: 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, beds and breakfasts, and cabins and any other building or group of buildings in which accommodations are available to the public irrespective of whether membership is required for use of the accommodations, 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 association inures to the benefit of any private shareholder or individual and further excluding any accommodations located within a private residence not normally held out to use by the public and which are not used for public accommodations more than 10 days in any calendar year.
- (3) TRANSIENT: Any person, firm, corporation, or entity residing for a continuous period of less than one month in a hotel, motel, or other furnished accommodations available to the public. Excluding from the definition of transient shall be all state employees or officials, employees of any state agency, officials or employees of any political subdivision of the state, and officials or employees of any municipal corporation provided, however, said individual(s) is/are acting within his/her/their employment or official capacity.

17.02 TAX IMPOSED

Pursuant to Wisconsin Statutes, Section 66.0615, or any amendments thereto, a tax is hereby imposed on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators, and other person, firm, corporation, or entities 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 a rate of 4% (effective 01/01/2016) of the gross receipts from such retail furnishing of rooms or

lodging commencing April 1, 2008. Such tax shall not be subject to the selective sales tax imposed by Wisconsin Statutes, Section 77.52(2) (a) 1, now in effect or any amendments thereto. The proceeds of such tax collected shall be apportioned 100% to the Ferryville Tourism Council for tourism promotion within the vicinity of the Village of Ferryville. (Amended effective 04/20/2016)

#### 17.03 ADMINISTRATION

This ordinance shall be administered by the Village of Ferryville. The tax imposed is due and payable within 30 days of the end of each quarter. A return shall be filed with the Treasurer for the Village of Ferryville by those furnishing at retail such rooms, lodging, or sites within the Village of Ferryville on or before the same day on which such tax is due and payable upon a form approved by the Village of Ferryville. Lodge owners wishing to file and pay room taxes monthly shall be permitted. The Village of Ferryville may for good cause extend the time for filing any return but in no event longer than one month from the filing date. (Amended 04/20/2016)

#### 17.04 FERRYVILLE TOURISM COUNCIL

- (1) The Tourism Council is established and receives all proceeds from the Ferryville Room Tax and by majority vote determines how all funds are spent, pursuant to law, to increase and sustain tourism promotion and development in the Ferryville area. The Council shall develop operating guidelines and function in accordance with all provisions of the room tax law prescribed in WI SS. 66.0615.
- (2) The Council shall have 7 voting members to include the Village Treasurer or the Treasurer's designee, 3 members who are Ferryville lodge owners, 2 members who are other Ferryville business owners/operators, and 1 member at large. In the event of a lodging owner position vacancy and all efforts to fill the vacancy have been unsuccessful; the position shall be filled by an At-Large Member. The total At -Large Members on the Council shall not exceed two. Replacement members will be appointed by majority vote of the Tourism Council within the categories of membership.
- (3) The Council shall elect a Chairperson and secretary, in January of each year, to chair the meetings and record the minutes of the meetings.
- (4) MEETINGS
  - a) The Council shall meet when deemed necessary by the Chairperson or by request of any 2 members.
  - b) Meeting notices will be provided to all Council Members at a minimum of 24 hours in advance and posted by the Village Clerk and meetings will be held in a public place and open to anyone who wishes to attend.
- (5) The Village Treasurer, or the Treasurer's designee, and one other member selected by the Council, shall co-sign all expenditure checks, from the accounts maintained by the Tourism Council.
- (6) The Council, by January 31 each year, shall issue a report of its activities and an accounting of expenditures by the Council to the Village Board. All expenditures are subject to the public records law and must be provided upon request to the general public making a request. (Section 17.04 added 04/20/2016)

#### 17.05 LIABILITY ON SALE OF BUSINESS

If any person, firm, corporation, or entity liable for any amount of tax under this ordinance sells out his/her business or stock of goods or quits the business, his/her successors or assigns shall withhold a sufficient portion of the purchase price to cover such amount until the former owner produces a receipt from the Village of Ferryville that he/she has paid all tax due hereunder or a certificate stating that no amount is due has been obtained. Any person, firm, corporation, or entity who by said purchase becomes subject to the tax imposed by this article fails to withhold such amount of tax from the purchase price as required, he/she shall become personally liable for payment of the amount required to be withheld by him/her to the extent of the price of the accommodations valued in money.

#### 17.06 ANNUAL REPORT OF ROOMS

The Ferryville Vision and Promotion Board shall annually file with the Clerk of the Village of Ferryville a list of hotels, motels, and sites and regularly update it for the purpose of maintaining an accurate list of facilities subject to this ordinance.

#### 17.07 AUDITS

- (1) The Treasurer of the Village of Ferryville or his/her agent(s) may, by office audit, determine the tax required to be paid or the refund due to any person, firm, corporation, or entity under this ordinance. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any of the information within the possession of the Village of Ferryville. One or more such office audit determinations may be made of the amount due for any one or for more than one period.
- (2) Upon seven days' written notice, the Treasurer of the Village of Ferryville or his/her agent(s) may by field audit, determine the tax required to be paid or the refund due to any person, firm, corporation, or entity under this article. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the possession of the Village of Ferryville. The Treasurer for the Village of Ferryville is authorized to examine and inspect the books, records, memoranda, and property of any person, firm, corporation, or entity in order to verify the tax liability of that person, firm, corporation, or entity or of another person, firm, corporation, or entity. Nothing herein shall prevent the Treasurer of the Village of Ferryville from making a determination of tax at any time.

#### 17.08 FAILURE TO FILE RETURN/FAILURE TO PAY TAX

- (1) If any person, firm, corporation, or entity fails to file a return as required by this section, the Treasurer of the Village of Ferryville shall determine the tax according to his/her best judgment on the basis of what amount of taxes the Village of Ferryville determines to be due. The Treasurer of the Village of Ferryville shall compute and determine the amount required to be paid to the Village and in addition add to said sum interest at the rate of 1% per month on the unpaid balance. In addition, all tax due hereunder shall become a lien on the real property from which said tax is derived.
- (2) If any person, firm, corporation, or entity that is subject to the tax imposed by this article fails to pay the tax due, such person, firm, corporation, or entity in addition to the tax due shall pay a penalty on said amount due that is the lesser of 25% of the tax due for the previous year or \$5,000. All taxes and penalties shall bear interest at the rate of 1% per month on the unpaid balance. Further and in addition, all tax due hereunder shall become a lien on the real property from which said tax was derived.

- (3) Every person, firm, corporation, or entity liable for the tax imposed by this article shall keep or cause to be kept such records, receipts, invoices, and other pertinent papers in such form as the Treasurer of the Village of Ferryville requires.

#### 17.09 RETURNS CONFIDENTIAL

- (1) All returns, schedules, exhibits, writings, or audit reports relating to such returns on file with the Treasurer of the Village of Ferryville may be divulged only to the following and no others:
  - (a) The person, firm, corporation, or entity who filed the return.
  - (b) Officers, employees, or agents of the Treasurer of the Village of Ferryville.
- (2) No person, firm, corporation, or entity having administrative duties under this ordinance shall make known in any manner the business affairs, operations, or information obtained by an investigation of records of any person, firm, corporation, or entity on whom a tax is imposed by this ordinance, or the amount or source of income, profits, losses, expenditures, or any particulars thereof, set forth or disclosed in any return, or permit any return or copy thereof to be seen or examined by any person, firm, corporation, or entity, except as provided herein. Any person in violation of this subsection shall be subject to penalty as set forth below.

#### 17.10 VIOLATIONS AND PENALTIES

In addition to the penalties above set forth, any person, firm, corporation, or entity subject to the tax imposed by this article who fails to obtain a permit as required hereunder or who fails or refuses to permit inspection of his/her records by the Treasurer of the Village of Ferryville after such inspection has been duly requested by the Village of Ferryville, or who fails to file a return as provided by this ordinance, or who violates any other provision of this ordinance, shall upon conviction thereof, and in addition to any other penalty imposed herein, forfeit not less than \$20 nor more than \$500 and the costs of prosecutions. Each day or portion thereof that such violation continues is hereby deemed to constitute a separate offense. In addition, all money penalties herein prescribed shall become a lien on the real property which is required to be covered by permit hereunder.