

Chapter 19 ACCOMMODATIONS TAX

Sec. 19-1. Statutory definitions adopted.

Sec. 19-2. Definitions.

Sec. 19-3. State law also applies.

Sec. 19-4. Imposed.

Sec. 19-5. Administration.

Sec. 19-6. Enforcement.

Sec. 19-1. Statutory definitions adopted.

The applicable definitions in Wis. Stats. § 66.0615 are adopted by reference in this section as if fully set forth and shall apply to this article.

(Ord. of 4-19-2007; Ord. of 11-17-2009) (03292022)

Sec. 19-2. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

- (1) *Accommodations tax* means a tax on the gross receipts derived from the business of furnishing at retail, except sales for resale, rooms, lodging or sites to transients by owners or operators of hotels, motels, licensed tourist rooming houses, site(s) and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations.
- (2) *Accommodations tax annual reconciliation report* means a form prescribed and provided by the treasurer for the purpose of reconciling the books of account for owners and operators of hotels, motels, licensed tourist rooming houses and site(s) with the quarterly accommodations tax returns filed for the year.
- (3) *Accommodations tax permit* means a permit issued by the town annually to owners or operators of hotels, motels, licensed tourist rooming houses and sites(s).
- (4) *Gross receipts* means as defined in Wis. Stats. § 77.51(4), insofar as applicable.
- (5) *Hotel or motel* has the meaning in Wis. Stats. §77.52(2)(a)1.
- (6) *Licensed tourist rooming house(s)* means a residential home, condominium or other structure for which a tourist rooming house license has been issued by Oneida County, Wisconsin Zoning authorities.
- (7) *Site* means a campground pad or location for which the public may obtain accommodations for a consideration including, without limitation, such establishments as public and private campgrounds, except accommodations rented for a continuous period of more than one month and accommodations furnished 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.
- (8) *Person, anyone, others* or like references shall be deemed to refer to a person, sole proprietorship, company, partnership, LLP, corporation, LLC, municipal corporation and also a responsible member, responsible officer or a responsible managing agent or any single proprietorship, partnership, company or corporation.
- (9) *Quarterly accommodations tax return* means a form prescribed and provided by the treasurer to the owners or operators of hotels, motels or others for the purposes of computing and submitting payment on a quarterly basis to the town of the

accommodations tax.

- (10) *Town* means the Township of Three Lakes.
- (11) *Tourism* means travel for recreational, business or educational purposes.
- (12) *Transient* has the meaning given in Wis. Stats. § 77.52(2)(a)1.

(Ord. of 4-19-2007; Ord. of 11-17-2009)

Sec. 19-3. State law also applies.

Nothing contained in this article shall be deemed to limit or restrict the application of any law or administrative regulation of any state agency regulating the subject of this chapter.

(Ord. of 4-19-2007; Ord. of 11-17-2009)

Sec. 19-4. Imposed. (5 ½ % Effective January 1, 2023)

Authority, amount. Pursuant to Wis. Stats. 66.0615 an accommodations tax in the amount of five-and-one half percent is imposed on the gross receipts derived from the business of furnishing at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators and sites furnishing accommodations available to the public. Such accommodations tax shall not be subject to the selective sales tax imposed by Wis. Stats, 77.52(2)(a)1.

(Ord. of 4-19-2007; Ord. of 11-17-2009)

Sec. 19-5. Administration.

- (a) *Administrator.* This article shall be administered by the treasurer of the town (hereinafter "treasurer").
- (b) *Reporting.* The treasurer shall prepare and submit to the town board of supervisors a written quarterly accommodations tax report within 60 days of the close of each calendar quarter (allowing thirty additional days after quarterly accommodations tax returns are due). An annual report shall be given to the town board of supervisors in regular meeting session within 30 days of the close of each calendar year.
- (c) *Application for an accommodations tax permit.* Every person furnishing rooms or lodging or owning or operating a hotel, motel, licensed tourist rooming house and sites shall file annually with the treasurer an application for an accommodations tax permit for each place of business required to collect an accommodations tax under this chapter. Every application for an accommodations tax permit shall be made upon a form prescribed and provided by the treasurer and at no cost to the applicant. Application for an accommodations tax permit shall be made not later than November 1 of each year or within 30 days of the issuance of a tourist rooming house permit by the Oneida County, Wisconsin Zoning authorities.
- (d) *Issuing of permits.* The treasurer shall grant and issue to each applicant a separate accommodations tax permit for each place of business operated by an applicant within the town. Such accommodations tax permit is not assignable and is valid only for the applicant in whose name it is issued and for the transaction of business at the place designated in the permit. It shall at all times be displayed conspicuously at the place for which issued. The permit shall be valid for the calendar designated on the face thereof.
- (e) *Operation with permit.* Accommodations as defined by this chapter may not lawfully be rented without a valid in-force permit.

- (f) *Quarterly accommodations tax return and tax payment due dates.* The accommodations tax is due and payable within 30 days of the close of each calendar quarter. A quarterly accommodations tax return shall be filed with the treasurer by all accommodations tax permit holders and the tax shall be paid with the return.
- (g) *Annual accommodations tax reconciliation return due date.* An annual accommodations tax reconciliation return is required to be filed with the treasurer within 30 days of the close of each calendar year. The annual accommodations tax reconciliation shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain certain additional information as the treasurer may require on the form.
- (h) *Timely filing of returns.* Any return required to be filed under the provisions of this section and which is postmarked by the United States Postal Service no later than the due date of such return and shall be considered filed in a timely manner.
- (i) *Extension of time to file returns.* The treasurer may for good cause grant an extension of time to file any quarterly accommodations tax return or annual accommodations tax reconciliation return, but in no event shall the extension exceed 15 days from the required filing date. An extension will avoid the late filing penalty.
- (j) *Recordkeeping requirements.* Every person liable for the tax imposed by this chapter shall keep or cause to be kept accurate records of gross receipts for the business.

(Ord. of 4-19-2007; Ord. of 11-17-2009)

Sec. 19-6. Enforcement.

- (a) *Penalty for unpaid taxes.* As a means of enforcing the collection of any room tax imposed by this chapter, the municipality may exchange audit and other information with the department of revenue and may do any of the following:
 - (1) If the town has probable cause to believe that the correct amount of room tax has not been reported or that the tax return is not correct, the treasurer may inspect and audit the financial records of any person(s) pertaining to the furnishing of accommodations.
 - (2) Any person(s) furnishing accommodations who fails to comply with a request to inspect and audit their financial records shall be subject to a forfeiture, not to exceed five percent of the accommodations tax to be imposed for the period being audited.
 - (3) If a person(s) required to file a return fails, neglects or refuses to do so, the treasurer shall determine the tax according to their best judgment, in the manner as described in this chapter.
 - (4) The penalty for the late payment of taxes that the town determines to be due shall be one percent per month on the unpaid balance commencing as of the date such tax was due and payable. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the town to inspect and audit his or her financial records.
 - (5) Any person(s) furnishing accommodations who fails to pay the tax for a period of one calendar year shall be subject to forfeitures, not to exceed 25 percent of the room tax due or \$5,000.00, whichever is less.
 - (6) Any person(s) furnishing accommodations who fails to pay the tax for a period of two successive tax quarters is subject to immediate revocation of the accommodations tax permit that was issued for the delinquent property.

- (b) *Responsibility for unpaid tax.* If any person liable for any amount of tax under this chapter sells his business, accumulated accommodations tax not collected to date shall be due and payable upon consummation of such sale.
- (c) *Estimate of taxes for failure to file and failure-to-file penalty.* If any person fails to file a return as required by this chapter within 30 days following the due date, the treasurer shall give the person written notice that a failure-to-file penalty shall be assessed. If the person fails to respond by written notification to the treasurer within ten days as to why the penalty shall not be assessed, the treasurer shall make an estimate of the amount of the gross receipts under this section. Such estimate shall be made for the period for which such person failed to file a return, based upon the prior year's returns if available; upon any quarterly returns as have been filed with the treasurer; or upon any such information as the treasurer may obtain concerning the business. On the basis of this estimate, the treasurer shall compute and determine the amount of tax due the town, adding to the sum thus arrived at a failure-to-file penalty equal to 12 percent of the tax due, exclusive of other penalties or interest charges.
- (d) *False or fraudulent return penalty.* Any person who files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this article shall be assessed a fraudulent filing penalty of 50 percent of any additional tax due, exclusive of interest and other penalties.

(Ord. of 4-19-2007; Ord. of 11-17-2009) (03292022)

NOTICE OF ORDINANCE AMENDMENT

The Town Board of the Town of Three Lakes voted on March 29, 2022 to amend Section 19-1 Accommodations Tax of the town ordinance. The Three Lakes Town Board amended typos and increased the tax amount from four-and one-half percent to five-and one-half percent. This change will go into effect on January 1, 2023.

The ordinance is available for inspection at the Town Office and will be posted on the Town website at www.townofthreelakes.com.

SUSAN HARRIS, Clerk

Town of Three Lakes

715-546-3316



Jeffrey M. Bruss
Town Chairman

Attest:



Susan Harris
Town Clerk

Adopted: 03/29/2022
Published: 04/06/2022
Effective: 04/06/2022