

## CHAPTER 4

### Room Tax

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#### **SEC. 3-4-1 PURPOSE OF CHAPTER.**

Section 66.75, Wis. Stats., authorizes the imposition of a tax on the privilege of furnishing, at retail, lodging for transients by hotelkeepers, motel operators and certain other persons. The Town Board of Caledonia finds that such a tax is in the public interest.

#### **SEC. 3-4-2 DEFINITIONS.**

The following definitions shall be applicable in this Chapter:

- (a) "Lodging Facility" means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as motels, tourist homes, lodging houses, rooming houses, apartment hotels, hotels, resort lodges 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 (1) month and accommodations furnished by any hospital, sanitarium, nursing home 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 or associations inures to the benefit of any private shareholder or individual.
- (b) "Gross Receipts" means the total amount of the rental price, with the conditions and exceptions provided in Sec. 77.51(11)(a), (b) and (c), Wis. Stats.
- (c) "Transient" means any persons residing for a period of less than one (1) month continuously in a lodging facility.
- (d) "Innkeeper" means the owner of a lodging facility.
- (e) "Treasurer" means the Treasurer of the Town of Caledonia or his or her designated representative.

**SEC. 3-4-3 IMPOSITION OF TAX.**

Each hotel and motel owner that furnishes rooms or lodgings at retail rates for any person for less than a one (1) month period, shall be required to pay a tax of eight percent (8%) of the gross receipts from the establishment, to the Village of Caledonia, for each month of operation.

**SEC. 3-4-4 COLLECTION OF ROOM TAX.**

The tax imposed is due and payable on a monthly basis not later than the 20th day of the month following that for which the tax is due. No later than the 20th day of each month every innkeeper shall file a return with the Town Treasurer on a form provided by the Town Treasurer and shall remit to said Treasurer the tax as provided in said return.

**SEC. 3-4-5 ROOM TAX PERMIT.**

- (a) No innkeeper shall operate in a lodging facility in the Town of Caledonia without first obtaining a room tax permit for each lodging facility. Application shall be made to the Treasurer on forms provided by the Town Treasurer. The Town Treasurer shall issue a permit to the innkeeper for each lodging facility for which application on is made upon payment of a Three Dollars (\$3.00) fee for each lodging facility. The permit is nontransferable and is valid only for the named lodging facility and the innkeeper named in said permit. The permit shall be posted in a conspicuous place in the lodging facility for which it is issued.
- (b) In the event the innkeeper ceases to do business at the lodging facility for which the permit was issued or conveys or transfers the business or his interest in it, or assigns his interest to another person, the innkeeper shall, within ten (10) days of such event, notify the Treasurer of such change and turn into the Town Treasurer any such permit issued for the lodging facility.

**SEC. 3-4-6 TAX LIABILITY.**

In the event an innkeeper who is liable for any tax under this Chapter sells, conveys, assigns or transfers his lodging facility business or stock of goods or quits said business, the innkeeper's successors or assigns shall be responsible for the payment of any unpaid tax due under this Chapter.

**SEC. 3-4-7 REQUIRED RECORDS.**

Every innkeeper holding a permit under this Chapter shall, for a period of three (3) full calendar years, maintain available for inspection by the Town Treasurer the account books, records, receipts, invoices and similar records relating to the rental of rooms and lodging in the lodging facility. The Town Treasurer may, upon audit of returns, records and other information received,

determine the tax to be paid or refunded. An appeal from any additional tax imposed may be made by the innkeeper upon written notice to the Treasurer within twenty (20) days following the date that notice of the assessment is mailed to such innkeeper. The Town Board of the Town of Caledonia shall hold a hearing on such appeal within thirty (30) days after the Treasurer received the notice of appeal and shall grant or deny said appeal.

**SEC. 3-4-8 ASSESSMENT UPON FAILURE TO FILE RETURN.**

In the event an innkeeper fails to file a return as required by this Chapter, the Treasurer shall make an estimate of the amount of the gross receipts for such lodging facility. The estimate shall be made for the period for which the innkeeper failed to make a return and shall be based upon state sales tax records and records described in Sec. 47.07. On the basis of said estimate, the Town Treasurer shall compute and determine the amount of the tax. In addition to the tax, a penalty in the amount of Twenty-five Dollars (\$25.00) shall be assessed.

**SEC. 3-4-9 DELINQUENT RETURNS; DELINQUENT TAX.**

All unpaid taxes assessed or imposed under this Chapter shall bear interest at the rate of twelve percent (12%) per annum from the due date of the return until paid. Delinquent tax returns shall be subject to a Fifteen Dollar (\$15.00) late filing fee.

**SEC. 3-4-10 PENALTY.**

Any innkeeper who is subject to the tax imposed by this Chapter who fails to obtain a permit as required or who fails or refuses to permit the inspection of said innkeeper's state sales tax records by the Treasurer after such inspection has been duly requested, or who fails to file a return as required in this Chapter, or who violates any other provision in this Chapter shall be subject to a forfeiture as prescribed in Section 1-1-6, together with the costs of prosecution. Each violation and each day a violation continues or occurs shall constitute a separate offense.