

Dear Town Residents,

This letter is meant as an educational letter for those who may own and operate a short-term rental property within the Towns that participate in the Commission.

During this past spring there has been a collaborative effort between the town boards of Doty, Mountain and the Oconto County Economic Development Corporation (OCEDC) to ensure that room taxes are collected and distributed back to the municipality they originated. State of Wisconsin Statutes ensure that 70% of all room tax monies collected go towards promoting tourism in our area. The remaining 30% stays within the municipality it originated in to help fund our local municipal priorities. In order to ensure each participating municipality is getting their equitable share, a Room Tax Commission was created earlier this year. This Commission is comprised of representatives from the towns and the hospitality industry. This group will work with the OCEDC to ensure the distribution of funds is done in accordance with requirements set forth by Wisconsin State Statutes.

First, it is important to know that all short-term rental properties must have the proper licensing from the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP).

Q: How do I obtain the proper licensing?

A: (Step 1) To ensure you have the proper state licensing, please use the following link or contact information to obtain information from the Department of Agriculture, Trade & Consumer Protection.

Form: <https://form.iotform.com/211605752728053>

Phone number: (608) 224-4923

Email Address: datcpdfslicensing@wisconsin.gov

This is an annual license.

Q: On the application, I am noticing that there are different categories of lodging depending on number of rooms? What do I choose?

A: State law considers each private rental 1 unit. For example, if you have 1 home that has 5 bedrooms, that property would be considered one room and would fall under the "Tourist Rooming House" category.

Q: What if I have trouble with the application or do not understand something...who should I reach out to?

A: Below is the appropriate contact information for all questions relating to state licensing for short-term rentals:

- DATCP phone number: (608) 224-4923
- DATCP Email Address: datcpdfslicensing@wisconsin.gov
- Website link to licensing programs:
https://datcp.wi.gov/Pages/Programs_Services/TouristRoomingHouses.aspx
- WI Admin Code relating to Hotels, Motels, Tourist Rooming Houses:
https://docs.legis.wisconsin.gov/code/admin_code/atcp/055/72

Q: Are there any other permits needed to operate my short-term rental legally?

A: (Step 2) Yes, the last permit requirement is a "Short-term Rental Permit" through your local municipality. This permit has a \$50 fee and ensures that your municipality has record of all short-term rentals operating within its municipal boundaries. This is an **annual permit**. If you are operating multiple rentals in multiple municipalities, you will need to complete a permit application for each property in each municipality you are operating within. Applications can be found on each municipality's website.

<https://townofdoty.org/>

Q: Great, now that I have the proper licensing and permits, how do I know I am paying the appropriate taxes (Room Tax and Sales Tax)?

A: (Step 3) Good question, if an owner of a short-term rental is exclusively using online rental platforms such as VRBO, AirBnB, Home and Away, etc... It is likely that the room tax and sales tax is automatically being paid. Room tax may be automatically sent to your municipality through your agreement with those companies. We recommend reading through your agreement to ensure room tax is being accounted for.

Q: What if I rent my property and do not use the larger online platforms as mentioned above?

A: (Step 4) If you do not use an online rental platform that automatically pays your room tax and sales tax, **it will be your responsibility to make that payment to your municipality** (Room Tax) and the State of Wisconsin (Sales Tax). Taxes should be paid on a quarterly basis. Visit the below link for information on how to apply for a "seller's permit" through the Wisconsin Department of Revenue.

<https://www.revenue.wi.gov/Pages/FAQS/pcs-seller.aspx>

Sincerely,

Oconto County Room Tax Commission



Town of Doty

14899 Country Road T, Mountain, WI 54149
715-276-7554

Short-Term Rental Application

Property Owner Contact Information

Full Name: _____
Last *First*

Mailing Address: _____
Street Address *Apartment/Unit #*

City *State* *ZIP Code*

Cell Phone: _____ Email _____

Property Manager Contact Information (if different than owner)

Full Name: _____
Last *First*

Cell Phone: _____ Email _____

Property Information

Short-Term Rental Address: _____
Street Address *Apartment/Unit #*

City *State* *ZIP Code*

Maximum Occupancy for STR* _____
*occupancy is determined by capacity of private septic system or ATCP 72 for public sanitary

Is the business open year round? YES NO # of units: _____

Do you use a marketplace provider? YES NO Which provider(s)? _____

State Licensing & Insurance Information

Wisconsin DOR Seller's Permit #: _____
DATCP Tourist Rooming House Permit #: _____
Property Insurance Company: _____
Policy number: _____

For Office Use Only

Permit #: _____
Date: _____

Town of Doty

(BnB) - HOTEL-MOTEL ROOM TAX REPORT

For the period of _____
(Month & Year)

Name of BnB: _____

DOTY - Address: _____

- 1) If all income is from non-transient guests, check box
sign and return this form.
- 2) Gross Receipts \$ _____
- 3) Deductions (Itemize on reverse side of this form) \$ _____
- 4) Taxable Room Rent \$ _____
- 5) Multiply line 4 by room tax rate of 6%

x. 06
- 6) Tax Due (payable to Treasurer, Town of Doty) \$ _____
- 7) Attach a copy of your Wisconsin Sales Tax Report.

Name of Preparer _____ (please print)

Title _____ Name of Firm _____

Telephone # _____ Email: _____

Mailing Address _____

Signature of Preparer _____ Date _____

INSTRUCTIONS

If all income is from non-transient guests (those staying over 30 days) check box, sign and return this form.

Report gross receipts received from the furnishing at retail rooms or lodging to transients, for the beginning to the end of the previous month.

This report shall be filed each month at the same time you are required to file your state sales tax report, if such state report is required to be filed monthly. If not so required, this report shall be filed on the 20th day of each month.

Payment of the amount of tax hereby imposed shall be paid to the Town Treasurer at the same time this report is filed.

All unpaid taxes shall bear interest at the rate of one and one-half percent (1-1/2%) per month from the due date of the return. Failure to pay the tax, or delinquent payment of such taxes, shall be subject to a One Hundred Dollar (\$100.00) late filing penalty in addition to the interest imposed herein.

If a false or fraudulent return is filed with the intent in either case to defeat or evade the tax imposed by this Section, a penalty of fifty percent (50%) of the tax due shall be paid in addition to the tax, interest and late filing penalty.

DEDUCTIONS

- a. Sales Tax \$ _____
- b. Restaurant Receipts \$ _____
- c. Guest Laundry \$ _____
- d. Guest Phone \$ _____
- e. Banquet Sales \$ _____
- f. Vending Commission \$ _____
- g. Sundry Sales \$ _____
- h. Miscellaneous Receipts \$ _____
- i. Newspaper \$ _____
- j. _____ \$ _____
- k. TOTAL (transfer to line 3 of report) \$ _____

OCONTO COUNTY ROOM TAX COMMISSION AND TOURISM ZONE AGREEMENT

Dated – August 8, 2023

By and among

THE MUNICIPALITIES NAMED HEREIN

And the

OCONTO COUNTY ROOM TAX COMMISSION

ROOM TAX COMMISSION AND TOURISM AGREEMENT

The ROOM TAX COMMISSION AND TOURISM ZONE AGREEMENT, dated as of August 8, 2023 by and among the CITY OF OCONTO, WISCONSIN, a Wisconsin municipal corporation and political subdivision (“**Oconto**”), the CITY OF GILLETT, WISCONSIN, a Wisconsin municipal corporation and political subdivision (“**Gillett**”), and the OCONTO COUNTY ROOM TAX COMMISSION, an authority formed pursuant to the powers provided in Section 66.0615 of the Wisconsin Statutes (the “**Commission**”), is a Room Tax Commission and Tourism Zone Agreement, dated as of August 8, 2023 by and among the Municipalities and the Commission (the “**Commission Agreement**”). *Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Commission Agreement.*

Whereas, the Wisconsin Legislature has established statutory guidelines for the collection of a tax on the privilege of furnishing, at retail, rooms or lodging to transients by hotelkeepers, motel Operators and other persons furnishing accommodations (collectively, “Operators”) which are available to the public (“Room Tax”) pursuant to §66.0615 Wis. Stats. (“Room Tax Act”); and

Whereas, the Room Tax Act sets forth requirements as to the formation of a Room Tax Commission to coordinate tourism promotion and tourism development for a Zone using Room Tax revenues when two (2) or more municipalities are located in a Zone, as that term is defined in the Room Tax Act, and the imposition of Room Tax within a Zone by the Municipalities; and

Whereas, the Municipalities entering into a Room Tax Commission and Tourism Zone Agreement acknowledge that the geographic area encompassing the parties is considered to be a single destination as perceived by the traveling public (“Oconto County Tourism Zone”), which necessitated the formation of a Room Tax Commission to coordinate tourism promotion and tourism development within the Oconto County Tourism Zone pursuant to the Room Tax Act (“Oconto County Room Tax Commission”); and

Whereas, the Commission has contracted with the Oconto County Economic Development Corporation, Inc. (“**OCEDC**”), as a tourism entity, to obtain staff, support services and assistance in developing and implementing programs to promote the zone to visitors and to receive and administer a portion of the 6% Room Tax on behalf of the Room Tax Commission pursuant to a Tourism Entity Agreement, dated August 8, 2023 by and between OCEDC and the Room Tax Commission (the “**Tourism Entity Agreement**”); and

Whereas, the Municipalities deem it to be in best interest of their constituents and the public at large to enter into this Agreement.

Now, therefore for valuable consideration and mutual benefit, the sufficiency of which is hereby acknowledged, it is agreed by the contracting municipalities as follows:

1. **Recitals.** The above recitals are incorporated by reference herein and made a part hereof.
2. **Confirmation of Tourism Zone.** The geographic area encompassing the Municipalities is hereby confirmed to be a single destination as perceived by the traveling public, and, therefore, a Tourism Zone, as that term is used in the Room Tax Act. It shall be referred to as the “Oconto County Tourism Zone”.

3. **Confirmation of Room Tax Commission.** The formation of the "Oconto County Room Tax Commission", is hereby ratified and confirmed. The Oconto County Room Tax Commission is tasked with coordinating and promoting tourism and tourism development within the Oconto County Tourism Zone and to do all other things necessary to accomplish its purpose as provided for by the Room Tax Act.

4. **Imposition of Room Tax.** Pursuant to the Room Tax Act, each Municipality that imposes a Room Tax in the Oconto County Tourism Zone shall levy the same percentage of Room Tax. If the Municipalities are unable to agree on the percentage of tax to be levied in the Oconto County Tourism Zone, the Oconto County Room Tax Commission shall set the percentage. Room Taxes shall be imposed by passage of an ordinance in substantially the same form as the Form Ordinance attached as Exhibit "B" to this agreement that imposes a six percent (6%) Room Tax.

5. **Tourism Entity.** The parties hereby appoint the Oconto County Economic Development Corporation ("OCEDC") to act as the "tourism entity" as that term is defined in the Room Tax Act, for purposes of providing staff, support services and assistance to the Oconto County Room Tax Commission in developing and implementing programs to promote the Oconto County Tourism Zone to visitors, as more fully set forth an agreement between the Oconto County Room Tax Commission and OCEDC.

6. **Collection of Funds.** Each Municipality shall collect from each Operator within its jurisdiction the six percent (6%) Room Tax imposed by such Municipality pursuant to its ordinance (the "Ordinance"). Unless otherwise provided herein, each Municipality shall collect and forward the Room Tax revenues collected to the Oconto County Room Tax Commission or its designee or assigns, for the funding of the coordination of tourism promotion and tourism development activities for the Oconto County Tourism Zone. Each Municipality shall allocate the Room Tax quarterly on each February 15, May 15, August 15, and November 15 (each a "Quarterly Transfer Date"), to OCEDC.

The Municipalities are authorized to retain from their respective collections (i) thirty percent (30%) of the revenues collected from the six percent (6%) Room Tax (ii) seventy percent (70%) will be forwarded to the Tourism Entity to be used for the promotion of the Oconto County Tourism Zone as a single tourism destination.

7. **Use of Funds.** All Room Taxes received by the Oconto County Room Tax Commission shall be utilized for tourism promotion and tourism development within the Oconto County Tourism Zone, including the support and development of tourism facilities.

8. **Oconto County Room Tax Commission Membership.** The membership, including the procedures relating to confirmation of appointment, of the Oconto County Room Tax Commission shall be consistent with §66.0615(lm)(c), which requires, inter alia:

- a. The Oconto County Room Tax Commission shall consist of three members from each municipality in which annual tax collections exceed \$1,000,000, two members from each Municipality in which annual tax collections exceed \$300,000 but are not more than \$1,000,000 and one member from each Municipality in which annual tax collections are \$300,000 or less. Two additional members, who represent the Wisconsin hotel and motel industry, shall be appointed to the Oconto County Room Tax Commission by the chairperson of the commission, shall serve for a one-year term at the pleasure of the chairperson and may be reappointed. Except as otherwise provided herein, members shall be appointed as specified in Section 8(b), below.

- b. Members of the Oconto County Room Tax Commission shall be appointed by the principal elected official in the Municipality and shall be confirmed by a majority vote of the members of the Municipality's governing body who are present when the vote is taken. Commissioners shall serve for a one-year term, at the pleasure of the appointing official, and may be reappointed.
- c. The Oconto County Room Tax Commission shall meet regularly, and, from among its members, it shall elect a chairperson, vice chairperson and secretary.
- d. The Oconto County Room Tax Commission shall report any delinquencies or inaccurate reporting to the Municipality that is due the tax.

9. **Applicability of State Open Meetings Law.** The Oconto County Room Tax Commission shall be subject to the provisions of the Wisconsin Open Meetings and Open Records laws, as amended from time to time. Any contract entered into between the Oconto County Room Tax Commission and OCEDC, shall require that all records and meetings of OCEDC, pursuant to or related to the performance of that contract, shall be subject to the Open Meetings of Governmental Bodies law as well as the Public Records and Property law, respectively.

10. **Powers and Duties.** The Oconto County Room Tax Commission shall have the following powers, rights and duties, as provided by the Room Tax Act, and as designated by the Municipalities hereto:

- a. To monitor and collect Room Taxes from each Municipality within the Oconto County Tourism Zone in accordance with the provisions of this agreement;
- b. To contract with OCEDC to obtain staff, support services and assistance in developing and implementing programs to promote the Oconto County Tourism Zone to visitors;
- c. To report no less than annually to each Municipality from which it receives Room Tax revenue the purposes for which the revenues were spent;
- d. To report any delinquencies or inaccurate reporting to the Municipality that is due the Room Tax;
- e. To prepare forms for use by Operators in reporting and remitting quarterly Room Tax payments, to be based upon that form attached as Exhibit "A" hereto and which may be amended or revised by the Oconto County Room Tax Commission as deemed appropriate;
- f. To report to the participating Municipalities the name of any Municipality failing to make proper reports to the Room Tax Commission and to collect from any delinquent Municipality those Room Taxes that such Municipality has failed to turn over to the Room Tax Commission;
- g. To make available financial records and meeting minutes of the Oconto County Room Tax Commission for inspection and copying upon request of any Municipality; and
- h. To delegate or assign its powers, rights and duties hereunder as it deems necessary or prudent.

11. **Additional Municipalities.** It is anticipated that from time to time the area that the public perceives to be a single destination may change, and additional municipalities enacting a room tax may recognize that they have become part of the Oconto County Tourism Zone; therefore, it is

anticipated that additional municipalities may join this Agreement and the Room Tax Commission in the future, and the respective membership compositions will be adjusted accordingly.

12. Municipal Action. The Municipalities shall enact such ordinances and/or resolutions as are necessary to satisfy the terms of this Agreement and to affect any provisions of this Agreement, including but not limited to, that Form Ordinance attached as Exhibit "B" to the Agreement dated of even date herewith.

13. Authority. In signing this Agreement, the respective Municipalities represent and warrant that the terms herein have been approved by the legislative body of that Municipality, represent and warrant that the terms herein have been approved by the legislative body of that Municipality, and that appropriate authority rests in the signatories on behalf of the respective Municipalities.

14. Term. The Oconto County Room Tax Commission created herein, shall continue in existence for as long as the Municipalities continue to impose a Room Tax pursuant to §66.0615 Wis. Stats. and shall not terminate until official action to do so has been taken by the governing bodies of each party hereto.

15. Effective Date. The effective date of this Agreement shall be the date upon which the last listed Municipality so enters.

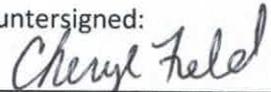
IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

SIGNATURE PAGES TO FOLLOW

IN WITNESS WHEREOF, the parties have executed this Room Tax Commission and Tourism Zone Agreement as of the date first above written.

[Municipality's Name], WISCONSIN

By: 
Name: Andrew Stempf
Its: [Chief elected official title]

Countersigned:

Name: Cheryl Field
Its: Clerk

APPROVED AS TO FORM:

By: _____
Name: _____
Its: Attorney

EXHIBIT "A"

Collection Form – Operators

HOTEL, MOTEL AND THIRD-PARTY RENTAL TRANSIENT ROOM TAX QUARTERLY RETURN

From: _____

Quarter Ending: _____

Taxable Room Receipts: _____

Total Gross Receipts	Room Tax Rate	Amount of Room Tax Imposed	Remittance to Municipality
\$	6%	\$	\$

For: _____
 Name of Hotel, Motel or 3rd Party Rental

Account: _____

At: _____

Date Completed: _____

Make check payable to: [MUNICIPALITY NAME]

Mail to: [ENTER MAILING ADDRESS]

In Person: [ENTER PHYSICAL ADDRESS]

Persons failing to comply with the provisions of the enabling City legislation will be subject to penalties as provided in the City's Code of Ordinances.

I hereby certify that the information supplied hereon is true, accurate and complete.

 Signature of Owner or Authorized Person

 Date

 Title

NOTICE TO NEW OWNERS: PRIOR TO USING THIS FORM, Owners must apply for a Operator Permit

REASONABLE ACCOMMODATIONS FOR PERSONS WITH DISABILITIES WILL BE MADE UPONE REQUEST AND IF FEASIBLE.

EXHIBIT "B"

Form Ordinance

Whereas, Section 66.0615 of Wisconsin Statutes provides for the imposition of a Room Tax; and

Whereas, it is deemed to be in the best interested of the Town of DOTY to implement a Room Tax for tourism promotion and development in the Town of DOTY; and

Whereas, the geographic area encompassing the Town of Doty, (including any additional municipality in the same geographic area that may become a party to the Room Tax Commission and Tourism Zone Agreement described herein, collectively, the "Municipalities"), is hereby confirmed to be a single destination as perceived by the traveling public, and, therefore, a "tourism zone", as that term is used in Section 66.0615 of Wisconsin Statutes (the "Room Tax Act"), which single destination is referred to as the "Oconto County Tourism Zone".

Now, therefore, the Town of DOTY BOARD does hereby enact the following ordinance:

5.0500 Room Tax Ordinance

5.0501 – Definitions. In addition to the terms defined in this Section, the terms used in this Ordinance shall have definitions, in any, set forth in the Room Tax Act (as defined below).

- (A) "Hotel, Motel and Short-term Rentals" shall mean a building or group of buildings in which the public may obtain accommodations for consideration, including without limitation, such as inns, motels, tourist homes, 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 continuous period of more than 30 days and accommodations furnished by any hospital, sanatorium or 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 and associations inures to the benefit of any private shareholder or individual.
- (B) "Gross Receipts" shall mean the total revenue received from the retail furnishing of rooms, lodging or similar accommodations by a Hotel, Motel or Short-term Rental, and defined herein calculated prior to the payment, imposition, or expense of any cost, including but not limited to, rental commissions.
- (C) "OCEDC" shall mean the Oconto County Economic Development Corporation, a Wisconsin nonstock corporation, and its successors.
- (D) "Oconto County Tourism Zone" shall mean the geographic area encompassing [ENTER PARTICIPATING MUNICIPALITIES] and that may in the future include any municipality that hereafter becomes a party to the Room Tax Commission and Tourism Zone Agreement.
- (E) "Operators" shall mean hotelkeepers, motel operators, lodging marketplaces, owners of short-term rentals, and other persons furnishing accommodations that are available to the public, which are located in the Town of DOTY to pay Room Tax under this Ordinance.
- (F) "Quarterly Payment Date" shall mean each January 31, April 30, July 31, and October 31, each of which is the last day of the month next succeeding the end of a calendar quarter.
- (G) "Rental Agents" shall mean any person(s) or businesses who is not the lodging owner but who is collecting payments for the rental of facilities as described above, for one or more lodging owners or businesses covered under this ordinance.

- (H) "Room Tax" shall mean a tax on the privilege of furnishing, at retail, except sales for resales, rooms or lodging to transients by the Operators, pursuant to the Room Tax Act.
- (I) "Room Tax Act" shall mean Section 66.0615 of the Wisconsin Statutes, as amended from time to time.
- (J) "Room Tax Commission" shall mean the Oconto County Room Tax Commission created by the Municipalities within the Oconto County Tourism Zone pursuant to the Room Tax Commission and Tourism Zone Agreement in order to coordinate tourism promotion and tourism development within the Oconto County Room Tourism Zone.
- (K) "Room Tax Commission and Tourism Zone Agreement" shall mean the Room Tax Commission and Tourism Zone Agreement, dated as of [enter date here] entered into by and among the Municipalities and the Room Tax Commission, as amended from time to time.
- (L) "Room Tax Permit" shall mean a permit issued by the Town of DOTY annually to owners of Hotels, Motels, or other as defined in Section 1 of this Ordinance.
- (M) "Transient" shall mean any person residing for a continuous period of less than 30 days in a hotel, motel or other furnished accommodations available to the public.

5.0502 – Imposition of Tax.

- (A) Pursuant to §66.0615, Wis. Stats., a tax of 6% is hereby imposed on the privilege and service of furnishing, at retail, except sales for resale, rooms or lodging to transients by the Operators. Operators shall remit all Room Taxes to the TOWN Treasurer in accordance with the requirements of this Ordinance and the Room Tax Act. Such Room Tax shall not be subject to the selective sales tax imposed by Wis. Stats., Section 77.52(2)(a)(1), sales to the Federal Government, sales for resale or persons listed under Wis. Stats. 77.54(9a).
- (B) The revenue collected from the Room Tax shall be allocated as follows:
 - a. Thirty percent (30%) shall remain with the Town of DOTY, said funds shall be used as the TOWN sees fit.
 - b. Seventy percent (70%) shall be remitted to Tourism Entity (OCEDC), or its successor, to provide staff, support services and assistance for the Oconto County Tourism Zone.

5.0503 – Collection and Administration.

- (A) This section shall be administered by the Town Clerk-Treasurer. The tax imposed is due and payable within 30 days of the end of each quarter. A return shall be filed with the Town Clerk-Treasurer by those furnishing at retail such rooms, lodging or sites within the TOWN on or before the same date on which such tax is due and payable upon a form approved by the TOWN. Every person required to file such quarterly returns shall file an annual calendar year return. Such annual return shall be filed within 30 days of the close of each calendar year.
- (B) The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the monthly returns and shall contain certain additional information as the Town Clerk-Treasurer requires. The Town Clerk-Treasurer may, for good cause, extend the time for filing any return, but in no event longer than 30 days from the filing date.
- (C) Whenever the TOWN has probable cause to believe that the correct amount of Room Tax has not been assessed or that the return is not correct, the TOWN shall inspect and audit the financial records of any person subject to the Room Tax to determine whether or not the correct amount of Room Tax is assessed and whether or not any Room Tax return is correct.
- (D) Any person who is subject to the tax imposed by this section who fails or refuses to permit the inspection of financial records by the Town Clerk-Treasurer after such inspection has been requested by the Town Clerk-Treasurer shall be subject to a forfeiture not to exceed five percent (5%) of the tax the TOWN determines to be due.

5.0504 – Tourism Entity. OCEDC shall act as the “Tourism Entity,” as that term is defined in the Room Tax Act, for purposes of providing staff, support and assistance to the Oconto County Room Tax Commission in developing and implementing programs to promote the Oconto County Tourism Zone to visitors, as more fully set forth in an agreement between the Oconto County Room Tax Commission and OCEDC.

5.0505 – Operator Permit. Every Operator is required under this article to file with the Town Clerk-Treasurer an application for a permit for each place of business that is required to pay Room Tax hereunder. Every application for a permit shall be submitted to the Town Clerk-Treasurer using a form prescribed by the TOWN and shall set forth the name under which the Operator transacts or intends to transact business, the location of its place of business, and such other information as the TOWN requires. The application shall be signed by the owner of the operation if a sole proprietor and, if not a sole proprietor, by an authorized representative of such Operator. Together with the permit application, each Operator shall pay the TOWN a fee established by the governing body for each permit. A permit issued hereunder is non-transferable.

5.0506 – Penalty for Violations. In addition to the schedule of forfeiture described in Section 8 hereof, any Operator in violation of the terms of this article by failing to obtain a permit shall be subject to a penalty not to exceed \$200.00 for each violation. Each room or unit separately rented or offered for rent, and each day of such rental or offer for rental of such unit shall be a separate violation. In addition, injunctive relief is hereby authorized to discontinue any violation of this article. Any Operator deemed to have violated any of the provisions of this article shall be obligated to pay the costs of prosecution, in addition to actual attorney fees expended in the course of said enforcement. The TOWN may revoke or suspend any permit issued hereunder for failure to comply with the provisions hereof.

5.0507 – Liability for Room Tax on Sale or Transfer of Business. If any Operator sells or transfers all or substantially all of its interest in its hotel, motel or other lodging accommodation, its successors or assigns shall withhold sufficient amounts from the purchase price to pay any amount of Room Tax liability due through the sale or transfer date until the Operator produces a receipt from the TOWN’s Treasurer that its liability has been paid in full or a certificate stating that no Room Tax amount is due. If a successor Operator fails to withhold such amount from the purchase price as required, such successor Operator shall be become liable for payment of the Room Tax amount it is required to withhold.

5.0508 – Schedule of Forfeitures. In addition to paying the Room Taxes due hereunder, any Operator that has failed to pay any Room Tax when due shall be required to pay a forfeiture in an amount to 25 percent of the Room Tax due from the Operator to the TOWN for the previous year and unpaid, or \$5,000.00, whichever is less, for failure to pay the Room Tax due hereunder.

5.0509 – Required Records. Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the [ADMINISTRATOR, CLERK, CLERK-TREASURER, TREASURER] requires.

5.0510 – Confidentiality of Information. To the extent permitted under the law, the information provided to the [CITY, VILLAGE, TOWN] under Wis. Stats. § 66.0615(2) shall remain confidential; provided, however, that the [CITY, VILLAGE, TOWN] or any employee thereof may use such information in the discharge of duties imposed by law or of the duties of their office or by order of a court. Persons violating the provisions of this subsection may be required to forfeit not less than \$100.00 nor more than \$500.00.

5.0511 – Enforcement.

- (A) The TOWN shall enforce this article in accordance with the Room Tax Act.
- (B) When any person fails to comply with any provision of this Ordinance, the Town Clerk-Treasurer may, upon ten (10) days written notification and after affording such person the opportunity to show due cause why his permit should not be revoked or suspended, revoke or suspend any or all the permits held by

such person under this Ordinance. If such a permit is revoked or suspended, the Town Clerk-Treasurer shall give to such person written notice of the same. The Town Clerk-Treasurer shall not issue a new permit after revocation of a permit until said persons complies with the provisions of the Ordinance. A fee of ten dollars (\$10) shall be imposed for the renewal or issuance of a permit previously suspended or revoked.

5.0512 – Severability. The provisions of this Ordinance shall be deemed severable, if any section, subsection, paragraph, subparagraph, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion of this Ordinance.

5.0513 Effective Date. This Ordinance shall take effect upon passage and publication as required under § 60.80, Wis. Stats.

Dated this 8 day of August 2023

Motion by Andrew Stemp, Seconded by Andy Dwyja