

ORDINANCE NUMBER 92-03

WHEREAS, Section 66.75 of the Wisconsin Statutes provides for the imposition of an Accommodations Tax by Towns; and

WHEREAS, It is deemed to be in the best interests of the Town of Lincoln to impose an Accommodation Tax for the general promotion of the tourism industry in the Town of Lincoln;

NOW THEREFORE, the Town Board of the Town of Lincoln does hereby ordain as follows:

SECTION I. DEFINITIONS:

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, 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 or more than one (1) month and accommodations furnished by any hospital, sanatorium, nursing home, or by corporations and 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. Transient means any person residing for a continuous period of less than one (1) month in a hotel, motel, or other furnished accommodations available to the public.

C. Gross Receipts has the meaning as defined in Wisconsin Statutes, Section 77.51 (4) insofar as applicable.

D. Accommodations Tax means a tax on the Gross Receipts derived from the business of furnishing, at retail, rooms or lodging to Transients by owners or operators of hotels or motels, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations.

E. Accommodations Tax Permit is a permit issued by the Town of Lincoln annually to owners or operators of hotel or motels or other as defined in Section I, (A) of this Ordinance.

F. Quarterly Accommodations tax return is a form prescribed and provided by the Town Treasurer to the owners or operators of hotels or motels or others for the purposes of computing and submitting payment of the Accommodations Tax on a quarterly basis to the Town.

G. Quarterly Amended Accommodations Tax Return is a form prescribed and provided by the Town Treasurer for the purpose of amending a Quarterly Accommodations Tax Return previously filed with the Treasurer that requires correction of clerical or accounting errors.

H. Accommodations Tax Annual Reconciliation is a form prescribed and provided by the Town Treasurer for the purpose of reconciling the books of account for owners and operators of hotels and motels with the Quarterly Accommodations Tax Returns filed for the year.

SECTION II THE TOWN OF LINCOLN ACCOMMODATIONS TAX IS HEREBY ENACTED AS FOLLOWS:

A. Accommodations Tax. Pursuant to the Wisconsin Statutes, Section 66.75, an Accommodations Tax in the amount of 4.5% is hereby imposed on the Gross Receipts derived from the business of furnishing, at retail, rooms or lodging to Transients by hotel keepers, motel operators, and other persons furnishing accommodations that are available to the public as defined in Section I (A) and (B) of this Ordinance. Such Accommodations Tax shall not be subject to the selective Sales Tax imposed by Wisconsin Statutes, Section 77.52 (2) (a) 1.

B. Allocation of Proceeds. The proceeds of such Accommodations Tax collected shall be allocated pursuant to a contract between the Eagle River Area Chamber of Commerce and the Town of Lincoln. Any and all interest and/or penalties collected under the provisions of this Ordinance shall be retained by the Town of Lincoln.

C. —

SECTION III ADMINISTRATION OF THE ACCOMMODATIONS TAX:

A. Administration. This Ordinance shall be administered by the Town of Lincoln Treasurer.

B. Application for an Accommodation Tax Permit. Every person furnishing rooms or lodging, or owning or operating a hotel or motel as defined in Section I (A) or this ordinance shall file annually with the Town Treasurer an application for an Accommodations Tax Permit for each place of business. Every application for an Accommodations tax Permit shall be made upon a form prescribed and provided by the Town Treasurer and at no cost to the applicant.

C. Issuing of Accommodations Tax Permits. The Town Treasurer shall grant and issue to each applicant a separate Accommodations Tax Permit for each place of business with 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 therein. It shall at all times be displayed conspicuously at the place for which issued.

D. Quarterly Accommodations Tax Return and Tax Payment Due Dates. The Accommodations Tax is due and payable within thirty (30) days of the close of each calendar quarter. A Quarterly Accommodations Tax Return shall be filed with the Town treasurer by owners or operators of hotels or motels or others as defined in Section I (A) with the Town, at the same time that said Accommodations Tax is due and payable.

E. Annual Accommodations Tax Reconciliation Return Due Date. An annual Accommodations Tax Reconciliation shall also be required to be filed, along with any tax that may be due, with the Town Treasurer within thirty (30) days of the close of each calendar year. Said 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 said form.

F. Timely Filing of Returns. Any return required to be filed under the provisions of this Ordinance shall be 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.

G. Extension of Time to File Returns. The Town 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 said extension exceed one (1) month from the required filing date. Said extension will avoid the Late Filing Penalty, but interest will accrue on any tax not paid by the original due date of the return.

H. Record Keeping Requirements. Every person liable for the tax imposed by this Ordinance shall keep or cause to be kept accurate records of Gross Receipts for the business of providing rooms or lodging in Hotels or Motels as defined in Section I (A) & (C) of this ordinance.

I. Interest Charge for Unpaid Taxes. All Accommodations Taxes not paid by the due date of any return required by this Ordinance shall bear interest at the rate of twelve (12) percent per annum from the due date of the return until said tax is paid, exclusive of other penalties.

J. Responsibility for Unpaid Tax. If any person liable for any amount of tax under this Ordinance sells his or her business, stock of goods, or quits the business, his or her successors or assigns shall be responsible for any unpaid tax due under this Ordinance.

K. Audit Procedures. The Treasurer may, by office of field audit, determine the tax required to be paid to the Town or the refund due any person under this Ordinance. This determination may be made upon the basis of the facts contained in the returns being audited or on the basis of any other information within the Treasurer's possession.

L. Confidentiality. All Tax Returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Town Treasurer are deemed to be confidential, except that the Treasurer may divulge their contents to the following and no others:

1. The persons who filed the return.
2. Officers, or agents of the Town as may be necessary to enforce collection.

M. Settlement. The Town Treasurer shall settle for Accommodation Taxes collected during any calendar quarter pursuant to a contract between the Eagle River Area Chamber of Commerce and the Town of Lincoln. Such settlement shall be on a form prescribed by the Town Treasurer.

SECTION IV ENFORCEMENT:

A. Revocation of Permit. When any person fails to comply with any provision of this Ordinance, the Treasurer may, upon ten (10) days written notification and after affording such person the opportunity to show cause why his permit should not be revoked, revoke or suspend any or all of the permits held by such person under this Ordinance. In the event that such a permit is revoked or suspended, the Treasurer shall give to such person written notice of the same. The Treasurer shall not issue a new permit after the revocation of a permit until said person complies with the provisions of this Ordinance. A fee of ten (\$10) dollar shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.

B. Estimate of Taxes for Failure to File and Failure to File Penalty. If any person fails to file a return as required by this Ordinance, within 30 days following the due date, the Town Treasurer shall give said person written notice that a Failure To File Penalty shall be assessed. In the event that said person fails to respond by written notification to the Treasurer within ten (10) days as to why said penalty shall not be assessed, the Treasurer shall make an estimate of the amount of the Gross Receipts under this Ordinance. 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, or 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 Twenty five (25) percent of the Tax Due, exclusive of other penalties or interest charges.

C. Late Filing Penalty. Any delinquent tax returns for which an Extension of Time to File has not been granted by the Town Treasurer, shall be subject to a twenty (\$20) dollar Late Filing Penalty, exclusive of interest or other penalties.

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 Ordinance, shall be assessed a Fraudulent Filing Penalty of fifty (50) per cent, exclusive of interest and other penalties.

E. Forfeiture. Any person who is subject to the tax imposed by this Ordinance who fails to obtain a permit as required in Section III (B), or who fails or refuses to permit the inspection of his or her business 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 Ordinance, or who violates any other provision of this Ordinance, shall be subject to a forfeiture not to exceed Two Hundred (\$200) dollars. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.

F. Issuance of Citation. The Clerk or Treasurer of the Town of Lincoln shall be authorized to issue a citation pursuant to Wisconsin Statute 778.25 for any violation of this ordinance.

SECTION V. SEVERABILITY:

A. 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 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.

SECTION VI REFERENCES:

A. Reference to the terms "person", "anyone", "others" or "like references" shall be deemed to refer to a person, a sole proprietorship, a company, a partnership, a corporation, a municipal corporation, and also a responsible member or a responsible officer or a responsible managing agent or any single proprietorship, partnership, company of corporation unless the context clearly indicates otherwise.

SECTION VII STATE LAW ALSO APPLIES:

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

SECTION VIII REPEAL OF CONTRARY OR INCONSISTENT ORDINANCES:

A. All Ordinances or parts of Ordinances which are inconsistent or contrary to this Ordinances are repealed.

SECTION IX EFFECTIVE DATE:

A. This Ordinance shall take effect July 2 1992, contingent upon passage and publication as provided by law.

TOWN OF LINCOLN

Gerald W. Block
Gerald W. Block, Town Chairman

Attest:

Sandra H. Bauer
Sandra H. Bauer, Town Clerk

Joe Simac
Joe Simac, Town Supervisor

Peter Anderson III
Peter Anderson III, Town Supervisor

DATE ADOPTED: June 26, 1992

DATE PUBLISHED: July 1, 1992

EFFECTIVE DATE: July 2, 1992

POSTED: June 27, 1992

Lincoln Town Hall
J.D.'s Trading Post
The Liquor Lode

TOWN OF LINCOLN

AMENDMENT TO ORDINANCE NO. 92-03

AMENDMENT NO. 1 TO ORDINANCE NO. 92-03.

Section II of the Ordinance is hereby amended as follows:

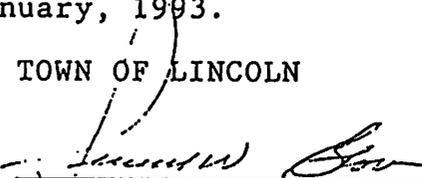
C. Exceptions to Accommodations Tax. State and Federal employees shall be exempt from the Accommodations Tax imposed pursuant to Paragraph A of this Section, if the following conditions are met:

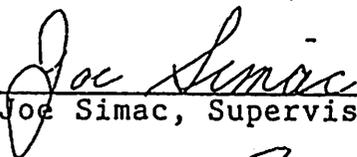
1. The bill for rooms or lodging furnished to the employee is in the name of the State or Federal Agency.
2. The employee has an authorization letter or other document that indicates he/she is travelling on State or Federal business; and
3. The hotel keeper, motel operator, or other person furnishing accommodations as defined in Section I (A) and (B) of this Ordinance retains a copy of the authorization letter to document that the sale is to an exempt party.

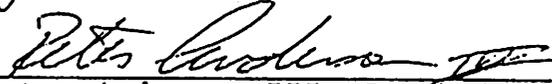
This Amendment shall take effect upon passage and publication as provided by law.

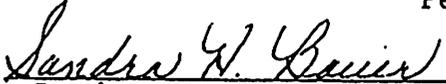
Dated this 5th day of January, 1993.

TOWN OF LINCOLN


Gerald W. Block, Chairman


Joe Simac, Supervisor


Peter Anderson III, Supervisor

ATTEST: 
Sandra H. Bauer, Clerk

DATE ADOPTED: January 5, 1993

DATE PUBLISHED: January 13, 1993

DATE EFFECTIVE: January 14, 1993