

STATE OF WISCONSIN
TOWN OF BOULDER JUNCTION
VILAS COUNTY

Amendment 2 to Ordinance No. 1-93 Replaces Original Section II. Enactment of Tax, A. Accommodations Tax

Now Therefore the Town Board of Boulder Junction, Vilas County does ordain **Section II. Enactment of Tax, A. Accommodation Tax of Ordinance 1-93** hereby amended to read as follows:

SECTION II: ENACTMENT OF TAX

A. Accommodations Tax

- 1. Adoption.** This ordinance adopts by reference Wis Statutes §66.75. An Accommodations Tax in the amount of 6.75% 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 1(A) and (B) of the original ordinance 1-93. Such accommodations tax shall not be subject to the selective sales tax imposed by Wisconsin Statutes, Section 77.52(2)(A)(1).
- 2. Distribution of Tax.** The revenues collected from the accommodations tax shall be allocated as follows:
 - a. Twenty five percent (25%) shall remain with the Town of Boulder Junction on the initial 5.5% of room tax collected and thirty percent (30%) shall remain with the Town of Boulder Junction on the additional 1.25% of room tax collected.
 - b. Seventy five percent (75%) shall remain with The Boulder Junction Chamber of Commerce on the initial 5.5% of room tax collected and seventy percent (70%) shall remain with The Boulder Junction Chamber of Commerce on the additional 1.25% room tax collected.
- 3. Severability.**
 - a. The several sections of this ordinance are declared as severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision and shall not affect the validity of any other provisions,

sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those that conflict.

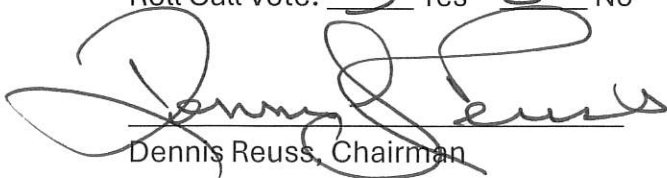
4. Effective Date


- a. This Amendment 2 to Ordinance 1-93 shall be effective on January 1, 2026 as provided by law.


Passed on the 16th of December, 2025

By the Town Board of Boulder Junction

Roll Call Vote: 3 Yes 0 No


Dennis Reuss, Chairman


Laura Berch, Supervisor


Dylan Schutt, Supervisor