

TOWN OF BARABOO

ORDINANCE NO. 41

AN ORDINANCE CREATING CHAPTER 41 OF THE MUNICIPAL CODE OF THE TOWN OF BARABOO REGARDING ROOM TAX

WHEREAS, Wis. Stats. § 66.0615(1m)(a) authorizes municipalities to impose a tax on the privilege of furnishing rooms, lodging, or accommodations to transients; and

WHEREAS, the Town Board of the Town of Baraboo desires to enact a room tax to generate revenue to support the promotion and development of tourism, as well as to support general town services; and

WHEREAS, the Town Board has determined that establishing a room tax at a rate of seven percent (7%) is in the best financial and economic interest of the Town and its residents.

NOW, THEREFORE, IT IS RESOLVED by the Town Board of the Town of Baraboo, Sauk County, Wisconsin, as follows:

SECTION 1. Chapter 41 of the Municipal Code of the Town of Baraboo is hereby created to read as follows:

CHAPTER 41 - ROOM TAX

Sec. 41-1. - **Definitions.** As used in this chapter, the following terms shall have the meanings defined in Wis. Stats. § 66.0615:

- **Gross Receipts:** Total revenue received from the retail furnishing of rooms, lodging, or accommodations to transients.
- **Marketplace Provider:** Any person or entity that facilitates a retail sale by a marketplace seller by listing or advertising short-term rentals or lodging and processes the payments.
- **Short-Term Rental:** A residential dwelling that is offered for rent for a fee and for fewer than 29 consecutive days.
- **Transient:** Any person residing for a continuous period of less than one month in a hotel, motel, short-term rental, campground, or other furnished accommodation.

Sec. 41-2. - **Imposition of room tax.** A tax is hereby imposed on the privilege of

furnishing, at retail, rooms, lodging or accommodations to transients by hotel keepers, motel operators, campground operators furnishing campsites, cabins or recreational vehicles, short-term rental operators, and other similarly situated persons (including marketplace providers) furnishing accommodations available to the public. The tax shall be at a rate of seven percent (7%) of the gross receipts.

Sec. 41-3. - Room Tax Permit.

- No person shall furnish room or lodging accommodations to transients without first obtaining a room tax permit from the Town Clerk.
- The permit shall be non-transferable and must be prominently displayed at the lodging facility.

Sec. 41-4. - Administration and reporting.

- **Administrator:** This chapter shall be administered by the Town Clerk.
- **Schedule:** Taxes imposed hereunder shall be payable on a quarterly basis and shall be due and payable on the last day of the month next succeeding the month for which the tax is imposed.
- **Returns:** Each payment shall be accompanied by a return furnished by the Town Clerk. Such return shall show the gross receipts for the preceding month, the amount of taxes imposed, and other information required by the Clerk.
- **Separate Reporting:** Lodging facilities shall report the revenue from hotel, motel, cabin, and short-term rentals separately from revenue from recreational vehicle and camping sites using separate tax return forms.
- **Marketplace Providers:** Marketplace providers are legally obligated to collect and remit the room tax for transactions they facilitate, notifying the property owner that the tax has been collected and remitted.

Sec. 41-5. - Interest, Penalties, and Enforcement.

- **Interest:** Unpaid taxes shall bear interest at the rate of 1% per month from the due date until the tax is paid.
- **Penalty:** In accordance with Wis. Stat. § 66.0615(2), if a taxpayer fails to comply, the Town may impose a forfeiture not to exceed 25% of the room tax due for the previous year or \$5,000, whichever is less.
- **Revocation:** The Town may revoke the room tax permit for failure to comply with this ordinance after providing a 10-day notice and an opportunity for a hearing.

Sec. 41-6. - **Record Keeping and Audit.** Every person liable for the tax shall keep adequate records of gross receipts. The Town Clerk, or a designated representative, may inspect and audit such financial records to determine the correct tax liability.

Sec. 41-7. - **Confidentiality.** As mandated by Wis. Stat. § 66.0615(3), all tax returns and related information provided to the Town shall remain confidential, except to persons using the information in the discharge of duties imposed by law or in prosecuting violations of this ordinance.

Sec. 41-8. - **Allocation of revenues.** As required under Wis. Stats. § 66.0615, the Town of Baraboo will forward at least 70% of room tax revenue to a designated tourism entity or commission to be spent on tourism promotion and tourism development. The Town shall retain the remaining 30% for general municipal use.

SECTION 2. Effective Date. This ordinance shall take effect and be in force on the first day of the month following its passage and publication as required by law.

ADOPTED by the Town Board of the Town of Baraboo this 14th day of September 2026.

Bill Klemm

Bill Klemm, Chairperson

ATTEST:

Jennifer Roloff

Jennifer Roloff, Town Clerk

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