

**Town of Quincy Room Tax Ordinance**  
**Ordinance No. 4-20**

**AN ORDINANCE FOR COLLECTION OF TAX ON OVERNIGHT LODGING**

**WHEREAS**, Wis. Stat. § 66.0615 provides that a municipality may adopt a resolution imposing a tax on the privilege 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; and,

**WHEREAS**, if a tax is imposed under this statute, the municipality must spend at least 70% of the room tax collected on tourism promotion and development, as defined in Wis. Stat. § 66.0615 (1) (fm), and that the remaining amount may be devoted to supporting tourist services, events or for other purposes; and,

**WHEREAS**, the Town of Quincy has researched the issue of implementing a room tax and has determined that the collection of such a tax would benefit the Town in its efforts to attract paid overnight lodging at multiple lodging properties for the benefit of the community.

**NOW THEREFORE**, the Town of Quincy hereby enacts the following ordinance as Ordinance 4.

(1) DEFINITIONS

- (a) Gross Receipts. Gross receipts means the total revenue received from the retail furnishing of rooms, lodging, or similar accommodations by a hotel, motel, short-term dwelling as defined herein.
  
- (b) Hotel or Motel has the meaning as defined in Wis. Stat. § 77.52(2)(a)1., which provides the following:

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, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other buildings in which accommodations are available to the public, except accommodations rented for a continuous period of more than one month and accommodations furnished 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.

- (c) Lodging marketplace shall have the meaning as provided in Wis. Stat. § 60.0615(1)(bs).
- (d) Municipality means the Town of Quincy, Wisconsin.
- (e) Payor means the person or entity who owes the tax imposed by this ordinance.
- (f) Short-term rental shall have the meaning as provided in Wis. Stat. § 66.0615(1)(dk).
- (g) Tourism has the meaning as defined in Wis. Stat. § 66.0615(1)(e).
- (h) Tourism Entity means a nonprofit organization that provides staff, development or promotional services for the tourism industry in the municipality, and as one of its primary purposes the generation of paid overnight stays.
- (i) Tourism Promotion and development has the meaning as defined in Wis. Stat. § 66.0615(1)(fm).
- (j) Transient. Transient means any person residing for a continuous period of less than one month in a hotel, motel, or other furnished accommodations available to the public.

## (2) ROOM TAX IMPOSED

Pursuant to Section 66.0615 of the Wisconsin Statutes, a tax is hereby imposed on the privilege and service of furnishing, at retail, of rooms or lodging to transients by hotel keepers, motel operators, lodging marketplaces, owners of short-term rentals, and other person furnishing accommodations that are available to the public, for overnight stays of less than 30 days, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of eight percent (8%) of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sale tax imposed by Section 77.52(2)(a)1 of Wisconsin Statutes. Said tax shall be imposed beginning January 1, 2021.

## (3) COLLECTION OF TAX

- (a) The collection of the tax imposed by this article shall be administered by the Town Clerk/Treasurer. The tax imposed is due and payable on the last day of the month next succeeding the calendar quarters for which imposed. A return shall be filed with the Town Clerk/Treasurer, by those furnishing at retail such rooms and

lodging, on or before the same date on which the tax is due and payable. Such return shall show the gross receipts of the preceding calendar quarters from such retail furnishings of rooms or lodging, the amount of taxes imposed for such period, and such other non-confidential information as the city treasurer deems reasonably necessary. Every person required to file such a quarterly return shall, with their first return, elect to file an annual calendar or fiscal year return. Such annual return shall be filed within 90 days of the close of each such calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain such additional non-confidential information as the Town Clerk/Treasurer requires. Such annual returns shall be made on forms as prescribed by the Town Clerk/Treasurer. All such returns shall be signed by the person required to file a return or his/her duly authorized agent, but need not be verified by oath. The Town Clerk/Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date.

- (b) The correct amount of tax shall accompany each quarterly tax return and be made payable to the Town of Quincy.

#### (4) APPLICATION FOR PERMIT

Every person or entity furnishing rooms for lodging under subsection 2 above shall file with the Town Clerk/Treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the Town Clerk/Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of his place of business and such other information as the Town Clerk/Treasurer requires. The application shall be signed by the owner of a sole proprietor, by the person authorized to act on behalf of such sellers.

Applicants must get on the agenda for the Town of Quincy's monthly meeting. Applicants will go before the board to request a conditional use permit in order to do their rentals. There is no fee from the Town of Quincy for their request UNLESS the property needs to be rezoned. In that case, the Planning Commission must approve the rezoning first and applicants must pay the required fee as provided on the Town of Quincy's Comprehensive Fee Schedule.

After the Town's recommendation for approval or disapproval, the applicants must then get on the agenda for Adams County. Adams County takes into consideration the Town Board's decision, but it is the County that will either approve or disapprove the conditional use permit.

Additionally, all persons or entities furnishing rooms that are required to comply with Adams County Tourist Rooming Houses Ordinance must comply with said ordinance in order to receive a permit from the Town.

(5) ISSUANCE OF PERMIT

After compliance with subsection 4 and subsection 14 by the applicant, Adams County shall either grant or deny the request for a conditional use permit. If the County grants a conditional use permit, it shall issue each applicant a separate permit for each place of business within the Town. Such permit is not assignable and is valid only for the person or entity whose name it is issued to and for the transaction of business at the place designated therein. The permit shall, at all times, be conspicuously displayed at the place for which issued.

(6) REVOCATION OF PERMIT

Any conditional use permit issued by the County may be revoked by the County in accordance with County permit rules.

(7) SALE OF BUSINESS

If any person or entity liable for any amount of tax under this Section sells out his business or stock of goods or quits the business, his successors or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the Town Clerk/Treasurer that is has been paid or a certificate stating that no amount is due. If a person subject to the tax imposes by this Section fails to withhold such amount of tax from the purchase price as required, he shall become personally liable for payment of the amount required to be withheld by him to the extent of the accommodations valued in money.

(8) OFFICE AUDIT

The Town Clerk/Treasurer may, by office audit, determine the tax required to be paid to the Town or the refund due to any person or entity under this Section. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any other information within the Town Clerk/Treasurer's possession. One or more such office audits determinations may be made of the amount due for any one or for more than one period.

(9) FIELD AUDIT

The Town Clerk/Treasurer may, by field audit, determine the tax required to be paid to the Town or the refund due to any person or entity under this Section. The determination may be made upon the basis of the facts contained in the return being audited or upon any

other information within the Town Clerk/Treasurer's possession. Whenever the Town Clerk/Treasurer has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, the Town Clerk/Treasurer is authorized to examine and inspect the financial records pertaining to the furnishing of accommodations at the establishment in question in order to verify the tax liability of that person or of another person.

(10) FAILURE TO FILE RETURN

If any person fails to file a return as required by this Section, the Town Clerk/Treasurer shall make an estimate of the amount of the gross receipts under subsection 3. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon the state sales tax records and any information which is in the Town Clerk/Treasurer's possession or may come into his/her possession. On the basis of this estimate, the Town Clerk/Treasurer shall compute and determine the amount required to be paid to the Town, adding to the sum thus arrived at a penalty equal to the 10 percent thereof. One or more such determinations may be made for one or more than one period.

(11) INTEREST

All unpaid taxes imposed by this ordinance shall bear interest at the rate of one percent (1%) per month from the due date of the return until the date in which the tax is paid. No refund or modification of the payment determined may be granted until the person files a correct room tax return, and permits the municipality to inspect and audit his financial records. All refunded taxes shall bear interest at five percent per annum from the due date of the return until the first day of the month following the month in which said taxes are refunded. An extension of the time within which to file a return shall not operate to extend the due date of the return for the purposes of interest computation. If the Town Clerk/Treasurer determines that any overpayment of tax has been made intentionally or by any reason of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, it shall not allow any interest thereon.

(12) LATE FILING FEES

Delinquent tax returns shall be subject to a \$10.00 late filing fee. The tax imposed by this Section shall become delinquent if not paid:

- (a) In the case of a timely filed return, within 30 days after the due date of the return, or within 30 days after the expiration of an extension period if one has been granted.
- (b) In the case of no return filed or a return filed late, by the due date of the return.

(13) PENALTY

If due to negligence no return is filed, or a return is filed late, the entire tax finally determined shall be subject to a penalty of 25 percent of the room tax due for the previous year or \$3,000.00, whichever is less, exclusive of any interest or other penalties. If a person fails to file a return when due or files a false or fraudulent return with intent in either case to defeat or evade the tax imposed by this Ordinance, a penalty of 50 percent shall be added to the tax required to be paid, exclusive of interest and other penalties.

(14) RECORDS REQUIRED

Every person liable for the tax imposed by this ordinance shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the Town Clerk/ Treasurer requires.

(15) CONFIDENTIALITY OF RECORDS

All tax returns, schedules, exhibits, writing or audit reports relating to such returns, on file with the Town Clerk are deemed to be confidential, except the Town Clerk may divulge their contents to the following, and no others:

- (a) The person who filed the return.
- (b) Officers, agents, or employees of the Federal Internal Revenue Service and the State Department of Revenue.
- (c) Officers or agents of the Town of Quincy as may be necessary to enforce collection.

(16) RECORDS NOT TO BE DISCLOSED

No person having an administrative duty under this Section shall make known in any manner the business affairs, operation, or information obtained by an investigation of records of any person on whom a tax is imposed by this Section, or the amount or source of income, profits, losses, expenditures or any particular thereof set forth to be seen or examined by any person, except as provided in subsection 15 above.

(17) PENALTY FOR VIOLATION

Any person who is subject to the tax imposed by Section 2 of this ordinance who fails or refuses to obtain a permit as required under section 4, or who fails or refuses to permit the inspection of this state sales tax record by the Town Clerk/Treasurer after such inspection has been duly requested by the Town Clerk/Treasurer, or who fails to file a return as provided in this Section, or who violates any of the other provisions of this Section, shall be subject to a forfeiture, not to exceed \$250.00. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.

(18) DISTRIBUTION OF ROOM TAXES COLLECTED.

Upon receipt of the room taxes that are collected, the Town shall distribute seventy percent (70%) of the room taxes so collected to the Adams County Chamber of Commerce, a tourism entity. Thirty percent (30%) of the room taxes collected shall be added to the Town of Quincy's General Fund.

(19) EXEMPTIONS.

For the tax year 2021, any person or business otherwise required to file a return and make payment to the Town under this article will be allowed an exemption from the requirement to collect and pay room tax for any signed contract dated prior to adoption of this article in which the contract guarantees the lodging rates. This exemption will expire on December 31, 2020, the end of this year.

This ordinance having been adopted at the regular meeting at the Town of Quincy on this 9-17 day of 2020, after having given proper notice.

  
Chairman

  
Clerk

**Ordinance Amending Town of Quincy's Room Tax Ordinance**  
**Ordinance No. 4-2020**

**AN ORDINANCE FOR COLLECTION OF TAX ON OVERNIGHT LODGING**

The Town Board of Quincy, Adams County, Wisconsin, does ordain as follows:

**Ordinance No. 4-20 of the Town of Quincy, provided for a Room Tax, as Towns are authorized under to do under §66.0615 Wis. Stats. The Board desires to update that Ordinance. Accordingly, Sections (4), (6), and (18) of that Ordinance are hereby amended to provide as follows:**

**(4) APPLICATION FOR PERMIT**

Every person or entity furnishing rooms for lodging under subsection 2 above shall file with the Town Clerk/Treasurer an application for a permit for each place of business. Every application for a permit shall be made upon a form prescribed by the Town Clerk/Treasurer and shall set forth the name under which the applicant transacts or intends to transact business, the location of his place of business and such other information as the Town Clerk/Treasurer requires. The application shall be signed by the owner of a sole proprietor, by the person authorized to act on behalf of such sellers.

There is no fee from the Town of Quincy for their request UNLESS the property needs to be rezoned. In that case, the Planning Commission must approve the rezoning first and applicants must pay the \$350.00 application fee.

After the Town's recommendation for approval or disapproval, the applicants must then get on the agenda for Adams County. Adams County takes into consideration the Town Board's decision, but it is the County that will either approve or disapprove the conditional use permit.

Additionally, all persons or entities furnishing rooms that are required to comply with Adams County Tourist Rooming Houses Ordinance must comply with said ordinance in order to receive a permit from the Town.

**(6) REVOCATION OF PERMIT**

Any conditional use permit issued by the County or any Tourist Rooming House Permit issued by the County may be revoked by the County in accordance with County permit rules. Any person or entity who received notification of the County's intent to revoke a Permit, must notify the Town within 10 days of said notification. Revocation of the County's Tourist Rooming House Permit will result in revocation of the Town's permit.



(18) DISTRIBUTION OF ROOM TAXES COLLECTED.

Upon receipt of the room taxes that are collected, the Town shall distribute seventy percent (70%) of the room taxes to the Tourism Commission as created under section (20) of this ordinance. Thirty percent (30%) of the room taxes collected shall be added to the Town of Quincy's General Fund.

**Section (20) of that Ordinance is hereby created as follows:**

(20) CREATION AND DUTIES OF TOURISM COMMISSION

The Town shall have a Tourism Commission. The Tourism Commission shall consist of four to six members who shall be appointed by the Town Chair and confirmed by a majority vote of the Town Board present when the vote is taken. Commissioners shall serve for a one-year term and may be reappointed. One of the commission members shall represent the Wisconsin hotel and motel industry. The Tourism Commission shall do all of the following:

- (a) Meet at least quarterly and shall elect a chair person, vice chairperson, and secretary from its members.
- (b) Report any delinquencies or inaccurate reporting to the Clerk.
- (c) Use the room tax revenue it received from the Town for tourism promotion and tourism development within the Town and surrounding community.
- (d) Report annually to each municipality from which it receives room tax revenue the purposes for which revenue were spent.

In carrying out its duties, the Tourism Commission shall not use any of the room tax revenue to construct or develop a lodging facility.

This amendment to the ordinance having been adopted at the regular meeting at the Town of Quincy on this 26<sup>th</sup> day of May, after having given proper notice.

Mary Fran  
Chairman

Kathy Bork  
Clerk