

TOWN OF LAFAYETTE
ROOM TAX AND FORFEITURE
ORDINANCE 3 - 01

The Town Board of the Town of LaFayette, Walworth County, Wisconsin, does hereby ordain as follows:

SECTION 1.0 PURPOSE

The purpose of this ordinance is to provide for the imposition and collection of a room tax for all hotels and motels located within the Town of LaFayette, and to impose a forfeiture on those who fail to comply with this ordinance.

SECTION 2.0 AUTHORITY

This ordinance is enacted pursuant to § 66.0615, WI Statutes, which provides for the imposition of a room tax.

SECTION 3.0 DEFINITIONS

- A. Hotel or Motel. 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 or courts, lodging houses, rooming houses, summer camps, 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 of more than one (1) month 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 of individual.
- B. Gross Receipts. As defined in § 77.54(4)(a), (b), (c) and (cm), WI Statutes, insofar as applicable.
- C. Transient. 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.

SECTION 4.0 TAX IMPOSED

Pursuant to § 66.0615, WI Statutes, a tax is hereby imposed on the privilege of furnishings at retail, rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Said tax shall be at the rate of 6% of the gross receipts from such retail furnishings of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by § 77.52(2)(a)1., WI Statutes. The proceeds of such tax collected shall be apportioned two percent (2%) to the hotel, motel or other person filing the return and ninety eight percent (98%) to the Town.

SECTION 5.0 QUARTERLY RETURNS

The tax imposed is due and payable within thirty (30) days of the end of each calendar quarter. A return upon a form approved by the Town shall be filed with the Treasurer by those furnishings at retail such rooms and lodging within the Town on or before the same date on which such tax is due and payable.

SECTION 6.0 ANNUAL RETURN

Every person required to file a quarterly return shall file an annual return on or before January 31 for the preceding calendar year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain such additional information as the treasurer requires.

The treasurer may, for good cause shown, extend the time for filing any return, but in no event longer than thirty (30) days from the filing date.

SECTION 7.0 UNPAID TAXES

If any person 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 be responsible for any unpaid tax due under this ordinance.

SECTION 8.0 TREASURER TO DETERMINE

The treasurer may determine the tax required to be paid to the Town or the refund due to any person 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 treasurer's possession.

SECTION 97.0 ASSESSMENT OF TAX

If any person fails to file a return as required by this ordinance, the treasurer shall make an estimate of the amount of the gross receipts under Section 2. 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 memoranda. On the basis of this estimate, the treasurer shall compute and determine the amount required to be paid to the Town.

SECTION 10.0 INTEREST

All unpaid taxes under this section shall bear interest at the rate of one percent (1%) per month from the due date of the return until paid.

SECTION 11.0 RECORDS

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 as shall enable the treasurer to ascertain the amount of the tax payable.

SECTION 12.0 CONFIDENTIALITY

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

- A. The person who filed them.
- B. Officers or agents of the Town as may be necessary to enforce collection.

SECTION 13.0 FORFEITURES

Failure to pay the tax when due under Section 2 or Section 6 shall result in the imposition of a forfeiture in the amount of twenty five (25%) percent of the tax or five thousand dollars (\$5,000), whichever is less.

SECTION 14.0 PENALTY

Any person who fails or refuses to permit the inspection of his state sales tax records by the Treasurer after such inspection has been requested by the Treasurer or who fails to file a return as provided in this section or who violates any other provision of this ordinance shall be subject to a forfeiture of not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500) plus the costs of prosecution, and in default of payment of such forfeiture and costs shall be imprisoned in the County Jail until payment thereof, but not to exceed thirty (30) days. Each day or portion thereof that such violation continues shall constitute a separate offense.

SECTION 15.0 SEVERABILITY AND CONFLICT

- A. If any section, subsection, paragraph, subparagraph, sentence, clause, phrase or portion of this ordinance is for any reason held 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 portions of this ordinance.
- B. All ordinances or parts of ordinances which are inconsistent or contrary to this ordinance are repealed.

This Ordinance adopted by the Town Board of the Town of LaFayette on this 8th day of April 2009.

Bruno Schiffleger, Chair

Passed this day: 04.08.2009

Barbara A Fischer, Town Clerk-Treasurer

Filed this day: 04.08.2009