

## CHAPTER X

### ROOM TAX

SECTION 10.00. Definition. For the purpose of this chapter:

- a. Hotel, motel and transient shall have the meaning set forth in Section 77.52(2)(a)1 of the Wisconsin Statutes.
- b. Gross receipts shall have the meaning set forth in Section 77.51(11) of the Wisconsin Statutes.

SECTION 10.10. Tax Imposed. A tax is imposed, pursuant to Section 66.75 of the Wisconsin Statutes, 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, irrespective of whether membership is required for the use of accommodations.

SECTION 10.20. Tax Rate. The tax imposed by Section 10.10 shall be at the rate of three (3%) percent of the gross receipts derived from such retail furnishing of rooms or lodging. The tax levied under this chapter shall not be subject to the selective sales tax imposed by Wisconsin Statutes Section 77.52(2)(a)1.

SECTION 10.30. Proceeds. All room tax revenues received by the Town shall be apportioned as follows:

- a. The hotel, motel or person furnishing accommodations shall receive two (2%) percent of the gross tax collected by said establishment;
- b. The Lake Geneva Area Chamber of Commerce shall receive 49 percent of the tax collected; and
- c. The Town shall retain 49 percent of the tax collected.

SECTION 10.40. Administration.

10.41. It shall be unlawful for any person to maintain or operate any motel or hotel in the Town of Lyons without first obtaining a permit from the Town Treasurer. Said permit shall be obtained by filing an application with the Treasurer and paying an annual license fee of \$10.00 for each hotel or motel.

10.42. Each person furnishing accommodations subject to this chapter shall file with the Treasurer quarterly returns on April 30, July 31, October 31 and an annual return on January 31 on forms prescribed by the Town Treasurer.

10.42. The tax imposed by this chapter shall be due on the same date as the reports required under Section 10.42.

SECTION 10.50. Enforcement.

10.51. Whenever the Town has probable cause to believe that the correct amount of room tax has not been assessed or the return is not correct, the Town may inspect and audit the financial records of any person subject to the tax to determine whether or not the correct amount of room tax is assessed and whether or not any room tax return is correct.

10.52. If any person required to file a return fails, neglects or refuses to do so, the Treasurer shall determine the tax due hereunder, in his best judgment, in the manner and form within the time prescribed herein. If any person fails to comply with a request from the Treasurer, to inspect and audit the person's financial records, he shall be subject to a forfeiture equal to five (5%) percent of the tax determined for the period to be audited.

10.53. Any person who fails to pay the tax imposed by this chapter or as determined by the Treasurer when due, shall forfeit 25 percent of the unpaid tax or \$5,000.00, whichever is less.

10.54. In addition to any forfeitures under 10.52 and 10.53, any delinquent tax shall bear interest at the rate of one (1%) percent per month on the unpaid balance.

10.55. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the Treasurer to inspect and audit the person's financial records.

10.56. If any person liable for any amount of tax under this section, sells his business, his successors or assigns shall be jointly and severally responsible for any unpaid tax due under this chapter.

10.57. Any person liable for the tax imposed by this chapter shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the Treasurer requires.

SECTION 10.60. Confidentiality. All information obtained from the returns required by this chapter is deemed to be confidential except for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. Any person who discloses confidential information obtained under this chapter shall forfeit not less than \$100.00 and not more than \$500.00 for each offense.