

Town of Riverview
County of Oconto
State of Wisconsin
Accommodation Tax Ordinance # 28 – 2019
Revision 3

WHEREAS Section 66.0615 of the Wisconsin Statutes provides for the imposition of an Accommodation Tax by Town; and

WHEREAS it is deemed to be in the best interests of the Town of Riverview to implement an Accommodations Tax for the general promotion of tourism, hospitality, and recreation facilities around the Town of Riverview.

NOW, THEREFORE, the Town Board of Riverview does hereby enact the following ordinance:

Section I: Definitions

“Hotel”, “Motel” and “Tourist Rooming Houses” means a building or group of buildings in which the public may obtain accommodations for consideration, including without limitation, such as inns, housing, rooming houses, camps, rental structures for accommodations at campgrounds, 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 month and accommodations furnished by any hospital, sanitarium, or nursing homes, 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 corporation or association insures to the benefit of any private shareholder or individual.

“Gross Receipts” has the meaning as defined in Wisconsin Statutes Section 77.51 (4)(a)(b)(c) insofar as applicable to receipts for providing accommodations and is further defined as the total revenue received from the retail furnishing of rooms, lodging, or similar accommodations by a Hotel or Motel as defined herein calculated prior to the payment, imposition, or expense of any cost, including but not limited to, rental commissions.

“Rental Agents” means any person(s) or businesses who is not the lodging owner but who is collecting payments for the rental of facilities as described above, for one or more lodging owners or businesses covered under this ordinance.

“Transient” means any person residing for a continuous period of less than one month in a Hotel, Motel, or other furnished accommodation available to the public.

“Accommodations Tax” means a tax on the Gross Receipts derived from the business of furnishing, at retail, rooms or lodging to Transients by owners or operators of Hotels, Motels, Rental Agents, and any other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations.

“Accommodations Tax Permit” means a permit issued by the Town of Riverview annually to owners of Hotels, Motels, or other as defined in Section I of this Ordinance.

“Annual Accommodation Tax Return” means a form prescribed and provided by the Town Clerk for the purpose of reconciling the books of account for owners and operators of Hotels, Motels, Rental Agents, and others with the Accommodations Tax Returns filed for the year.

“Clerk” means Town of Riverview Clerk or Designee assigned by the Town Board.

“Town” means any Town of Riverview Official or Designee.

Section II: Enactment of Tax

- A) Accommodations Tax. Pursuant to the Wisconsin Statutes, Section 66.0615, an Accommodation Tax in the amount of 4% is hereby Calculated on the Gross Receipts derived from the business of furnishing, at retail, rooms or lodging to Transients by Hotel keepers, Motel Operators, Rental Agents, and other persons furnishing accommodation that are available to the public as defined in Section I of the Ordinance. Such Accommodation Tax shall not be subject to the selective sales tax imposed by Wisconsin

Statues, Section 77.52 (2)(a)(1), sales to the Federal Government, sales for resale or persons listed under Wisconsin Statues 77.54(9a).

B) Exceptions. If the Gross Receipts include, as part of a package rate other goods and /or services, including but not limited to, food, use of a boat and motor, and educational instruction, the tax referred to in paragraph A shall be applied only to that portion of the Gross Receipts as is applicable to the accommodations and shall not be applied to non-accommodations components of the package rate. The determination will be made by the Clerk upon application by the owner or operator of the facility. In the event the Clerk is unable to determine the percentage of gross sales for providing accommodations, he or she shall refer to determination to the Town Board which shall make the final determination. The Town Board shall make such determination based on evidence presented to it by the owner or operator of the facility and after investigation. The determination so made by the Town Board shall be based on the fair charge for the accommodations which are furnished other than those as an incident of membership. Such tax shall not be subject to the selective sales tax imposed by Wisconsin Statutes 77.52(2)(a)(1), sales to the Federal Government, sales for resale or persons listed under Wisconsin Statues 77.54(9a)

C) Distribution of Tax. The revenue collected from the Accommodation Tax shall be allocated as follows:

- a. Thirty percent (30%) shall remain with the Town of Riverview; said funds shall be used first to cost of administration and any remaining balance may be used for the maintenance and improvement of recreation facilities and promotional projects relating to tourism, upon the advice and with the assistance of the Town's Tourism Committee.
- b. Seventy percent (70%) shall be used for advertising and promotion of hospitality and tourist businesses, as recommended by the Tourism Commission, and approved by the Town Board. The allocation and distribution shall be made within ninety (90) days after each calendar year.

Section III: Creation and Duties of Tourism Commission

- A) The Tourism Commission shall consist of five (5) members who shall be appointed by the Town Chairman with a majority of the Town Board so present. Each member's term shall be for a two-year period and each member may serve multiple terms.
- B) The Tourism Commission shall make recommendations to the Town Board of Riverview on how the accommodation tax proceeds are to be spent. The Town Board will authorize the expenditures.

Section IV: Administration of the Accommodation Tax

- A) Administration. This Ordinance shall be administered by the Clerk.
- B) State of Wisconsin License Requirement. The Wisconsin Department of Agriculture, Trade and Consumer Protection (DATP) requires all lodging facilities in Wisconsin to hold a current license. The Town of Riverview will not issue an Accommodation Tax Permit unless the applicant has a current State-issued license and has provided proof of said license at the time of application.
- C) Application for the Accommodation Tax Permit. Every person furnishing rooms or lodging or owning or operating a Hotel or Motel as defined in Section I of this Ordinance shall file annually with the Clerk an application for an Accommodation Tax Permit for each place of business. Every application for the Accommodation Tax Permit shall be made upon a form prescribed and provided by the Clerk and at no cost to the applicant.
- D) Issuing of Accommodation Tax Permits. The Clerk shall grant and issue to each applicant a separate Accommodation Tax Permit for each place of business within the Town. Such Accommodation Tax Permit is not assignable and is valid only for the applicant in whose name it is issued and for the transaction of business at the place designated therein. It shall, at all times, be displayed conspicuously at the place for which issued.

- E) Annual Accommodation Tax Return and Tax Payment Due Dates. The Accommodation Tax Return and Tax Payment are due and payable within sixty (60) days of close of each calendar year.
- F) Timely Filing of Returns. Any return required to be filed under the provisions of this Ordinance shall be postmarked by the United States Postal Service no later than the due date of such return and shall be considered filed in a timely manner.
- G) Extension of Time to File Returns. The Clerk may, for good cause, grant an extension of time to file any Accommodations Tax Return not to exceed one (1) month from the required filing date.
- H) Record keeping Requirement. Every person liable for the tax imposed by this Ordinance shall keep, or cause to be kept, accurate records of Gross Receipts for the business or providing rooms or lodging in hotels or motels as defined in Section I of this Ordinance.
- I) Interest Charge for Unpaid Taxes. All Accommodation Taxes not paid by the due date of any return required by this Ordinance shall bear interest at the rate of twelve percent (12%) per annum for the due date of the return until said tax is paid, exclusive of other penalties.
- J) Audit Procedures. If the Town 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 may inspect and audit the financial records of any person subject to this Ordinance. This determination may be made upon the basis of the facts contained in the returns being audited or based on any other information within the Clerk's possession.
- K) Confidentiality. All tax returns, schedules, exhibits, writings, or audit reports relating to such returns on file with the Town are deemed to be confidential, except that the Clerk may divulge their contents to the following:
 - a. The person(s) who filed the return.
 - b. Officers or agents of the Town as may be determined necessary to administer this Ordinance or enforce collection thereof.

Section V: Enforcement

- A) Revocation of Permit. When any person fails to comply with any provision of this Ordinance, the Clerk may, upon (10) days written notification and after affording such person the opportunity to show due cause why his permit should not be revoked or suspended, revoke or suspend any or all the permits held by such person under this Ordinance. If such a permit is revoked or suspended, the Clerk shall give to such person written notice of the same. The Clerk shall not issue a new permit after the revocation of a permit until said persons complies with the provisions of the Ordinance. A fee of ten dollars (\$10) shall be imposed for the renewal or issuance of a permit previously suspended or revoked.
- B) Estimate of Taxes for Failure to File. All Short-Term Rental Permit holders must file an Accommodation Tax Form for the year. If any person fails to file a return as required by this Ordinance with thirty (30) days following the due date, Clerk shall give said person written notice that the Town Board will estimate the Gross Receipts of the business and calculate the Accommodations Tax thereon. If said person fails to respond by written notification to the Clerk within ten (10) days as to why said penalty should not be assessed, the Clerk shall make an estimate of the number of Gross Receipts under this Ordinance. Such estimate shall be made for the period for which such person failed to file a return, base upon the prior year returns, if available, or upon any such information as the Clerk may obtain concerning the business. 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 or her financial records.
- C) Late Payment Penalty. Any person who fails to pay the Accommodations Tax, or any portion thereof, prescribed herein by the due date set forth above, shall be subject to a Late Filing Fee of \$25.

- D) False or Fraudulent Return. Working with the Wisconsin Department of Revenue, the Town Board may exchange audit and other information and may pursue any penalties provided therein.
- E) Failure to Allow Inspection. Any person who fails or refuses to permit the inspection of his or her business records by the Clerk, after inspection has been duly requested by the Clerk, shall be subject to a forfeiture of five percent (5%) of the Annual Accommodation Tax.
- F) Record Retention. Any person or entity that is subject to the provisions of this Ordinance shall maintain, or cause to be maintained, accurate records of the Gross Receipts of said business for a period of three (3) years.
- G) Issuance of Citation. The Town's Community Officer shall be authorized to issue a citation pursuant to the Wisconsin State Statute 778.25 for any violations of this Ordinance.

Section VI: Severability

- A) The provisions of this Ordinance shall be deemed severable. If any section, subsection, paragraph, subparagraph, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be 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 portion of this Ordinance.

Section VII: References

- A) References to the terms "person," "anyone," "other," or like reference, shall be deemed to refer to a person, a sole proprietorship, a company, a partnership, a corporation, a LLC, a LLP, a municipal corporation and a responsible officer, member or managing agent unless the context clearly indicates otherwise.

Section VIII: State Law Also Applies

- A) Nothing contained in this Ordinance shall be deemed to limit or restrict the application of any State Law or administrative regulations of any state agency regulating the subject of this Ordinance.

Section IX: Repeal of Contrary or Inconsistency Ordinances

- A) All Ordinances or parts of Ordinance which are inconsistent or contrary to this Ordinance are repealed.

Section X: Effective Date

- A) This Ordinance shall take effect upon passage and publication as required under SS. 60.80, Wis. Stat.

Dated this 9th Day of January 2024

Motion made by Van Zeeland, Seconded by Szepanski. Carried.

Riverview Town Board

Jim Zittlow
Jim Zittlow – Chairperson

Beth Hartman
Attest: Beth Hartman - Clerk

David Szepanski
David Szepanski – Supervisor

David VanZeeland
David VanZeeland – Supervisor

1/15/24

Publish Date