

**VILLAGE OF WINDSOR
ORDINANCE 2019-24**

AN ORDINANCE INCREASING THE ROOM TAX

WHEREAS, the Windsor Tourism Commission recommends increasing the room tax from 5% to 7% in order to sufficiently promote tourism and tourism development within the Village.

NOW, THEREFORE, the Village Board of the Village of Windsor, Dane County, Wisconsin do ordain as follows:

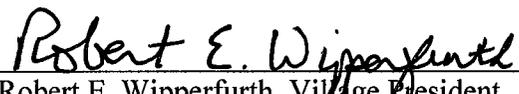
SECTION 1. Sections 46-19 through 46-30 of the Windsor Code of Ordinances are hereby repealed and recreated as set forth in the attached Exhibit A.

SECTION 2. All other provisions of Code of Ordinances not specifically amended herein shall remain unmodified and in full force and effect.

SECTION 3. This ordinance shall take effect upon passage and publication as provided by law.

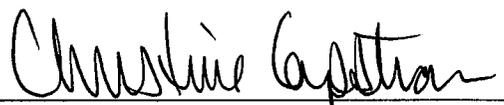
The above and foregoing Ordinance was duly adopted at a meeting of the Village Board of the Village of Windsor held on September 19, 2019, by a vote of 4 in favor and 0 opposed.

VILLAGE OF WINDSOR



Robert E. Wipperfurth, Village President

Attested by:



Christine Capstran, Village Clerk

Published: September 26, 2019

Effective: September 27, 2019

Incorporated by Reference:

Exhibit A: Sections 46-19 through 46-30

EXHIBIT A

ARTICLE II. - ROOM TAX^[2]

Footnotes:

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State Law reference— Municipal room tax, Wis Stats § 66.0615.

Sec. 46-19. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Bed and breakfast establishment. Any place of temporary lodging that provides four or fewer rooms for rent, which is open for rental more than ten nights in a 12-month period, is the owner's personal residence and is occupied by the owner at the time of rental, and in which the only meal served is breakfast.

Commission. Commission means the Windsor Tourism Commission established pursuant to section 2-200.

Gross receipts. As defined in section 77.51(4), Wis. Stats., insofar as applicable.

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 hotels, inns, motels, tourist homes, tourist houses or courts, lodging houses, rooming houses, tourist 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 month and accommodations furnished by any hospitals, sanitariums 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 corporations and associations inures to the benefit of any private shareholder or individual, and excepting mobile home parks.

Permit. As used in this article, the permit required to comply with the Rooms and Lodging Establishments article of the Windsor Municipal Code. Failure to obtain or hold a permit where one is required does not exempt a person from the obligation to pay the room tax. (See Windsor Municipal Code, sections 12-237 through 12-243.)

Rooms and lodging establishments. Any place of temporary lodging that furnishes, at retail, rooms or lodging to transients by hotel keepers, motel operators, operators of bed and breakfast establishments, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations.

Short-Term Rental. As defined in section 66.0615(1)(dk), Wis. Stats.

Transient. Any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public. In this Article, "one month" means a calendar month or 30 days, whichever is less, counting the first day of the rental and not counting the last day of the rental.

(Ord. No. 2002-03, § 1(2-7-1), 11-7-2002; Ord. No. 2017-07, § 1(Att.), 3-16-2017, eff. 3-24, 2017)

Sec. 46-20. - Room tax established.

Pursuant to Wis. Stats. § 66.0615, a tax is hereby imposed on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators, operators of bed and breakfast

establishments, owners of short-term rentals, and other persons or businesses furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be paid to the Village by the operator of the room and lodging establishment, the bed and breakfast establishment, the hotel and motel, or holder of the permit. Failure to obtain or hold a permit where one is required does not exempt a person from the obligation to pay the room tax. Such tax shall be at the rate of seven percent (7%) of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Wis. Stats. § 77.52(2), and may not be imposed on sales to the Federal government and persons listed in Wis. Stats. § 77.54(9a).

(Ord. No. 2002-03, § 1(2-7-2), 11-7-2002; Ord. No. 2017-07, § 1(Att.), 3-16-2017, eff. 3-24, 2017)

Sec. 46-21. - Collection.

- (a) *Administration.* The tax imposed under this article shall be administered by the Village Treasurer.
- (b) *Due date.* The tax shall be due and payable to the Village quarterly, on or before the last day of the month next succeeding the calendar quarter for which the tax is imposed.
- (c) *Quarterly return form and content.* A return shall be filed with the Village Treasurer, by those furnishing at retail such rooms, lodging or accommodations on or before the same date on which such tax is due and payable. Such return shall show the gross receipts of the preceding calendar quarter from such retail furnishing of rooms, lodging, or accommodations, the amount of taxes imposed for the period and such additional information as the Village Treasurer deems necessary to determine the tax due. Such quarterly returns shall be made on forms as prescribed by the Village Treasurer.
- (d) *Annual return due date, form and content.* Every person required to file a quarterly return shall also file an annual return within 30 days of the close of each calendar year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns and shall contain certain such additional information as the Village Treasurer deems necessary. Such annual returns shall be made on forms as prescribed by the Village Treasurer from time to time.
- (e) *Signing of returns.* All returns shall be signed by the person required to file a return or duly authorized agent but need not be verified by oath.
- (f) *Extension of time for filing.* The Village Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing due date.

(Ord. No. 2002-03, § 1(2-7-3), 11-7-2002; Ord. No. 2017-07, § 1(Att.), 3-16-2017, eff. 3-24, 2017)

Sec. 46-22. - Permit required.

Every person or business liable for the tax imposed by this article shall obtain an annual permit as required in chapter 12, article V. In order to protect the revenue of the Village, the Village Treasurer may require any person liable for the tax imposed by this article, except owners of short-term rentals, to place with him or her, before or after a permit is issued, such security, not in excess of one thousand dollars (\$1,000) as the Village Treasurer determines. If any taxpayer fails or refuses to place such security, the Village Treasurer may refuse or revoke such permit. If any taxpayer is delinquent in the payment of the taxes imposed by this section, the Village Treasurer may, upon ten (10) days notice, recover the taxes, interest and penalties from the security placed with the Village Treasurer by such taxpayer. No interest shall be paid or allowed by the Village to any person for the deposit of such security.

Sec. 46-23. - Liability for tax.

If any person or business liable for any amount of tax under this article sells out its business or stock of goods or quits the business, its successors or assigns shall withhold sufficient amounts of the purchase

price to cover such amount until the former owner produces a receipt from the Village Treasurer that it has been paid or a certificate stating that no amount is due. If any person or business subject to the tax imposed by this article fails to withhold such amount of tax from the purchase price as required, the person or business shall become personally liable for payment of the amount required to be withheld to the extent of the price of the accommodations valued in money.

(Ord. No. 2002-03, § 1(2-7-5), 11-7-2002; Ord. No. 2017-07, § 1(Att.), 3-16-2017, eff. 3-24, 2017)

Sec. 46-24. - Records inspection and audits.

- (a) *Office audits.* The Village Treasurer may, by office audit, determine the tax required to be paid to the Village or the refund due to any person under this article. This determination may be made upon the basis of facts contained in the return being audited or on the basis of any other information within the Village Treasurer's possession or obtained pursuant to Wis. Stats. § 66.0615(2). One or more office audit determinations may be made of the amount due for any one or for more than one period.
- (b) *Field audits.* The Village Treasurer may, by field audit, determine the tax required to be paid to the Village, or the refund due to any owner 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 Treasurer's possession or obtained pursuant to Wis. Stats. § 66.0615(2). The Treasurer is authorized to examine and inspect the State sales tax records, and memoranda, of any person or business in order to verify the tax liability of that person or business. Nothing herein shall prevent the Village Treasurer from making a determination of tax at any time.
- (c) *Penalties for failure to comply with request for inspection and audit.* Any person or business subject to this section who fails to comply with a request to inspect and audit the person's financial records shall be subject to a forfeiture, in an amount provided in the Village forfeiture schedule, provided that the schedule of forfeitures shall not exceed five percent of the tax imposed or to be imposed on any person subject to room tax who fails to comply with a request to inspect and audit the person's financial records.

(Ord. No. 2002-03, § 1(2-7-6), 11-7-2002; Ord. No. 2017-07, § 1(Att.), 3-16-2017, eff. 3-24, 2017)

Sec. 46-25. – Delinquent Returns / Failure to file return; estimated tax.

- (a) *Delinquent Returns.* Tax returns filed after, but within 30 days of, the date due shall be subject to a twenty-five dollar (\$25) late filing fee
- (b) *Failure to File Return.* If any person or business fails, neglects or refuses to file a return as required by this article more than 30 days after the date due, the Village Treasurer shall make an estimate of the amount of the gross receipts. Such estimate shall be made for the period for which such person or business failed to make a return and shall be based upon any information in the Village Treasurer's possession or which may come into the Treasurer's possession. On the basis of this estimate, the Treasurer shall compute and determine the amount required to be paid to the Village, adding to the sum thus arrived at a penalty equal to ten per cent (10%) thereof. One or more such determinations may be made for one or more than one period.

(Ord. No. 2002-03, § 1(2-7-7), 11-7-2002; Ord. No. 2017-07, § 1(Att.), 3-16-2017, eff. 3-24, 2017)

Sec. 46-26. - Unpaid taxes; interest; forfeitures.

- (a) *Due date; delinquencies.* The tax imposed by this article shall be considered as delinquent if not paid:

- (1) 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; or
 - (2) In the case of no return filed or a return filed late, by the due date of the return
- (b) *Interest on unpaid taxes and penalties.* All unpaid taxes and penalties under this article shall bear interest at the rate of one percent per month on the unpaid balance from the date due of the return until the first day of the month following the month in which the tax is paid to the Village. An extension of time within which to file a return shall not operate to extend the due date of the return for purposes of interest computation.
- (d) *Late filing fee .* A forfeiture of 25% of the room tax due for the previous year or \$5,000, whichever is less, of the tax imposed, is hereby established and due and owing in the event that the room tax is not paid within 30 days after the due date of return. In addition to this forfeiture, all unpaid taxes under this section shall bear interest at the rate of one percent per month from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the Village Treasurer. (h) *Enforcement officers.* The following persons are authorized to enforce the provisions of this article and may issue citations as provided for in Wis. Stats. § 800.02(2) for violations of this article: police officers; Director of Finance; Village Treasurer; Constable; and, such other Village officers or employees who are assigned enforcement responsibilities for this article by resolution of the Village Board.

(Ord. No. 2002-03, § 1(2-7-8), 11-7-2002; Ord. No. 2017-07, § 1(Att.), 3-16-2017, eff. 3-24, 2017)

Sec. 46-27. - Records.

- (a) *Retention.* Every person or business liable for the tax imposed by this article shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the Village Treasurer requires. Records shall be retained and available to the Village for a period of five years after date of filing of the annual return covering the records in question
- (b) *Contents not to be divulged; exceptions.* All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Village are deemed to be confidential, except the Village may divulge their contents to the person who filed the return, employees of the Federal Internal Revenue Service or the State Department of Revenue, Village officers or agents as may be necessary to enforce collection, and as required by applicable law or court order

(Ord. No. 2002-03, § 1(2-7-9), 11-7-2002; Ord. No. 2017-07, § 1(Att.), 3-16-2017, eff. 3-24, 2017)

Sec. 46-28. - Confidentiality; penalties for violation.

No person or business having any administrative duty under this article shall make known in any manner any confidential information obtained pursuant to this article, except as provided in this article and except as set forth in Wis. Stats. § 66.0615(3). Anyone violating this section shall forfeit in an amount provided in the Village forfeiture schedule.

(Ord. No. 2002-03, § 1(2-7-10), 11-7-2002; Ord. No. 2017-07, § 1(Att.), 3-16-2017, eff. 3-24, 2017)

Sec. 46-29. - Violations; penalties.

- (a) *Generally.* Any person or business subject to the tax imposed by this article that fails to obtain a permit as required herein or that violates any other provisions of this article for which a specific penalty or forfeiture is not set forth above shall be subject to a forfeiture in an amount provided in the Village forfeiture schedule

- (b) *Collection of delinquent amounts.* Any delinquent amounts owed may be placed upon the tax rolls for collection. The Village may also take any other legal action necessary to collect any amounts owing.
- (c) *Suspension or revocation of permit.* In addition to all other applicable penalties, violation of this article shall be grounds for suspension or revocation of the violator's business permit issued pursuant to chapter 12, article V.
- (d) *False or Fraudulent Return.* If a person files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this article, a penalty of fifty percent (50%) shall be added to the tax required to be paid, exclusive of interest and other penalties.

(Ord. No. 2002-03, § 1(2-7-11), 11-7-2002; Ord. No. 2017-07, § 1(Att.), 3-16-2017, eff. 3-24, 2017)

Sec. 46-30. - Treasurer reporting to Department of Revenue.

Annually, on or before May 1, on a form created and provided by the Department of Revenue, the Village Treasurer shall file the reports and certifications required by Wis. Stat. § 66.0615(4).

(Ord. No 2017-07, § 1(Att.), 3-16-2017, eff. 3-24, 2017)