

Village of De Soto Ordinance #47

ROOM TAX

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47.01 DEFINITIONS:

As used in this Ordinance, the following terms shall have the meanings indicated:

- (1) **GROSS RECEIPTS:** Total gross revenues collected for rental of any unit described in the "hotel or motel" definition here in described.
- (2) **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, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges, beds and breakfasts, and cabins and any other building or group of buildings in which accommodations are available to the public irrespective of whether membership is required for use of the accommodations, except accommodations rented for a continuous period of more than one month and accommodations furnished by any hospitals, sanatoriums, 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 association inures to the benefit of any private shareholder or individual and further excluding any accommodations located within a private residence not normally held out to use by the public and which are not used for public accommodations more than 10 days in any calendar year.
- (3) **TRANSIENT:** Any person, firm, corporation, or entity residing for a continuous period of less than one month in a furnished accommodation available to the public as defined in paragraph (2) above. Excluding from the definition of transient shall be all state employees or officials, employees of any state agency, officials or employees of any political subdivision of the state, and officials or employees of any municipal corporation provided, however, said individual(s) is/are acting within his/her/their employment or official capacity.

47.02 TAX IMPOSED

Pursuant to Wisconsin Statutes, Section 66.0615, or any amendments thereto, a tax is hereby imposed on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators, and other person, firm, corporation, or entities furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations.

Such tax shall be determined from time- to-time by the De Soto Area Tourism Commission with consent of the Village of De Soto Board of Trustees and the Town of Wheatland Board of Supervisors based on the gross receipts from such retail furnishing of rooms or lodging commencing upon the instantiation of the Tourism Commission or as soon as practicable thereafter.

Such tax shall not be subject to the selective sales tax imposed by Wisconsin Statutes, Section 77.52(2) (a) 1, now in effect or any amendments thereto.

The proceeds of such tax collected shall be apportioned 70% to the De Soto Area Tourism Commission for tourism promotion within the vicinity of the Village of De Soto and the Town of Wheatland and 30% to the general funds of the Village and the Town of Wheatland.

The general funds portion of the proceeds (30%) shall be apportioned between the Village of De Soto and the Town of Wheatland using the ratio: Number of lodging units in a jurisdiction / Sum of lodging units in both jurisdictions.

47.03 ADMINISTRATION

This ordinance shall be administered by the Village of De Soto. The tax imposed is due and payable within 30 days of the end of each quarter. A return shall be filed with the Treasurer for the Village of De Soto by those furnishing at retail such rooms, lodging, or sites within the Village of De Soto on or before the same day on which such tax is due and payable upon a form approved by the Village of De Soto. Lodge owners wishing to file and pay room taxes monthly shall be permitted. The Village of De Soto may for good cause extend the time for filing any return but in no event longer than one month from the filing date.

47.04 DE SOTO TOURISM COMMISSION

- (1) The De Soto Area Tourism Commission is established and receives proceeds from the Village of De Soto Room Tax and the Town of Wheatland Room Tax and by majority vote determines how all funds are spent, pursuant to law, to increase and sustain tourism promotion and development in the De Soto/Wheatland area. The Commission shall develop operating guidelines and function in accordance with all provisions of the room tax law prescribed in WI SS. 66.0615.
- (2) The Commission shall have no fewer than 5 and no more than 9 voting members, not including the Village Treasurer and the Wheatland Town Treasurer or the Treasurer's designee as non-voting members. There shall be a maximum of 4 members who are De Soto/Wheatland lodge owners, 3 members who are other De Soto/Wheatland business owners/operators, and 2 members at large. In the event of a lodging or business owner position vacancy where all efforts to fill the vacancy have been unsuccessful; the position may be filled by an at-large Member. The total at-large members on the Commission shall not exceed two. The total of De Soto/Wheatland lodge owners shall not exceed 2 if the Commission voting membership is 6 or less. Replacement members will be appointed within the categories of membership by majority vote by a quorum of the Tourism Commission.
- (3) The Commission shall elect a Chairperson, vice Chairperson and secretary, in January of each year, to chair the meetings and record the minutes of the meetings.
- (4) MEETINGS
 - a) The Commission shall meet when deemed necessary by the Chairperson or by request of any 2 members.

- b) Meeting notices will be provided to all Commission Members at a minimum of 24 hours in advance and posted by the Village Clerk and meetings will be held in a public place and open to anyone who wishes to attend.
- (5) The Village of De Soto Treasurer or the Town of Wheatland Treasurer, or the Treasurer's designee, and one other member selected by the Commission, shall co-sign all expenditure checks, from the accounts maintained by the Tourism Commission.
- (6) The Commission, by January 31 each year, shall issue a report of its activities and an accounting of expenditures by the Commission to the De Soto Village Board and the Town of Wheatland Board. All expenditures are subject to the public records law and must be provided upon request to the general public making a request.

47.05 LIABILITY ON SALE OF BUSINESS

If any person, firm, corporation, or entity liable for any amount of tax under this ordinance sells out his/her business or stock of goods or quits the business, his/her successors or assigns shall withhold a sufficient portion of the purchase price to cover such amount until the former owner produces a receipt from the Village of De Soto that he/she has paid all tax due hereunder or a certificate stating that no amount is due has been obtained. Any person, firm, corporation, or entity who by said purchase becomes subject to the tax imposed by this article fails to withhold such amount of tax from the purchase price as required, he/she shall become personally liable for payment of the amount required to be withheld by him/her to the extent of the price of the accommodations valued in money.

47.06 ANNUAL REPORT OF ROOMS

The De Soto Area Tourism Commission shall annually file with the Clerk of the Village of De Soto and the Town of Wheatland a list of hotels, motels, and sites and regularly update it for the purpose of maintaining an accurate list of facilities subject to this ordinance.

47.07 AUDITS

- (1) The Treasurer of the Village of De Soto or his/her agent(s) may, by office audit, determine the tax required to be paid or the refund due to any person, firm, corporation, or entity under this ordinance. This determination may be made upon the basis of the facts contained in the return being audited or on the basis of any of the information within the possession of the Village of De Soto. One or more such office audit determinations may be made of the amount due for any one or for more than one period.
- (2) Upon seven days' written notice, the Treasurer of the Village of De Soto or his/her agent(s) may by field audit, determine the tax required to be paid or the refund due to any person, firm, corporation, or entity under this article. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information within the possession of the Village of De Soto. The Treasurer for the Village of De Soto is authorized to examine and inspect the books, records, memoranda, and property of any person, firm, corporation, or entity in order to verify the tax liability of that person, firm, corporation, or entity or of another person, firm, corporation, or entity. Nothing herein shall prevent the Treasurer of the Village of De Soto from making a determination of tax at any time.

47.08 FAILURE TO FILE RETURN/FAILURE TO PAY TAX

- (1) If any person, firm, corporation, or entity fails to file a return as required by this section, the Treasurer of the Village of De Soto shall determine the tax according to his/her best judgment on the basis of what amount of taxes the Village of De Soto determines to be due. The Treasurer of the Village of De Soto shall compute and determine the amount required to be paid to the Village and in addition add to said sum interest at the rate of 1% per month on the unpaid balance. In addition, all tax due hereunder shall become a lien on the real property from which said tax is derived.
- (2) If any person, firm, corporation, or entity that is subject to the tax imposed by this article fails to pay the tax due, such person, firm, corporation, or entity in addition to the tax due shall pay a penalty on said amount due that is the lesser of 25% of the tax due for the previous year or \$5,000. All taxes and penalties shall bear interest at the rate of 1% per month on the unpaid balance. Further and in addition, all tax due hereunder shall become a lien on the real property from which said tax was derived.
- (3) Every person, firm, corporation, or entity 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 Treasurer of the Village of De Soto requires.

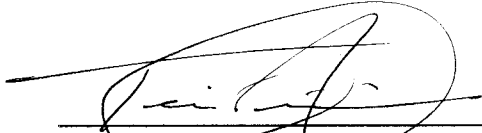
47.09 RETURNS CONFIDENTIAL

- (1) All returns, schedules, exhibits, writings, or audit reports relating to such returns on file with the Treasurer of the Village of De Soto may be divulged only to the following and no others:
 - (a) The person, firm, corporation, or entity who filed the return.
 - (b) Officers, employees, or agents of the Treasurer of the Village of De Soto.
- (2) No person, firm, corporation, or entity having administrative duties under this ordinance shall make known in any manner the business affairs, operations, or information obtained by an investigation of records of any person, firm, corporation, or entity on whom a tax is imposed by this ordinance, or the amount or source of income, profits, losses, expenditures, or any particulars thereof, set forth or disclosed in any return, or permit any return or copy thereof to be seen or examined by any person, firm, corporation, or entity, except as provided herein. Any person in violation of this subsection shall be subject to penalty as set forth below.

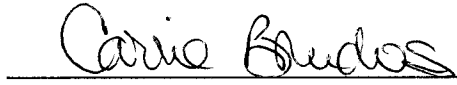
47.10 VIOLATIONS AND PENALTIES

In addition to the penalties above set forth, any person, firm, corporation, or entity subject to the tax imposed by this article who fails to obtain a permit as required hereunder or who fails or refuses to permit inspection of his/her records by the Treasurer of the Village of De Soto after such inspection has been duly requested by the Village of De Soto, or who fails to file a return as provided by this ordinance, or who violates any other provision of this ordinance, shall upon conviction thereof, and in addition to any other penalty imposed herein, forfeit not less than \$20 nor more than \$500 and the costs of prosecutions. Each day or portion thereof that such violation continues is hereby deemed to constitute a separate offense. In addition, all money penalties herein prescribed shall become a lien on the real property which is required to be covered by permit hereunder.

Approved by the De Soto Board of Trustees on February 6, 2024.

A handwritten signature in black ink, appearing to read "Tim Gillespie", written over a horizontal line.

Tim Gillespie, Village President

A handwritten signature in black ink, appearing to read "Carrie Brudos", written over a horizontal line.

Carrie Brudos, Village Clerk/Treasurer