

ORDINANCE NO. 30

ROOM TAX ORDINANCE

The Town Board for the Town of Geneva, Walworth County, Wisconsin, does ordain that the Town of Geneva Ordinance No. 30 is hereby repealed and that the following is hereby created.

Section 1. Definitions.

- A. "Hotel" or "Motel" means 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, 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, 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 associations inures to the benefit of any private shareholder or individual.
- B. "Gross Receipts" has the meaning as defined in Section 77.51(11)(a), (b), and (c), Wisconsin Statutes, insofar as applicable.
- C. "Transient" means any person residing for a continuous period of less than one month in a hotel, motel, or other furnished accommodations available to the public.

Section 2.

Pursuant to Section 66.75, Wisconsin Statutes, a tax is hereby imposed on the privilege of furnishing, at retail, rooms or lodging to transients by hotelkeepers, 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. Such tax shall be at the rate of six percent (6%) 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 Section 77.52(2)(a) 1, Wisconsin 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 3.

The tax hereby 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 furnishing at retail such rooms or lodging within the Town on or before the same date on which such tax is due and payable. Every person required to file a quarterly return shall also file an annual return on or before January 31st 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 Town Treasurer requires. The Town Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date.

Section 4.

Any person furnishing rooms or lodging subject to Section 2 shall annually file with the Treasurer an application for a license for each place of business. Each application for a license shall be made upon a form prescribed by the Town Board. At the time of making an application, the applicant shall pay the Treasurer the fee as noted in the Town's resolution for the fee schedule.

Section 5.

A separate license shall be issued by the Treasurer for each place of business within the Town. Such license is not assignable and is valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the place for which issued.

Section 6.

When any person fails to comply with this Section, the Treasurer may, upon ten (10) days notification and after affording such persons the opportunity to show cause why his license should not be revoked, revoke or suspend any or all of the licenses held by such person under this Ordinance and Ordinance 77.

The Treasurer shall give to such person written notice of the suspension or revocation of any such licenses. The Treasurer shall not issue a new license after the revocation of a license until said person complies with the provisions of this Section. The appropriate fee according to the fee schedule shall be imposed for the renewal or issuance of a license which has been previously suspended or revoked.

Section 7.

If any person liable for any amount of tax under this Ordinance 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.

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 9.

If any person fails to file a return as required by this Ordinance, the Treasurer shall make an estimate of the amount of his 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 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 adding to the sum thus arrived at a penalty equal to ten percent (10%) thereof.

Section 10.

All unpaid taxes under this Ordinance shall bear interest at the rate of ten percent (10%) per annum from the due date of the return until paid.

Section 11.

Returns filed late shall be subject to a Ten (\$10.00) Dollar late filing fee. In addition, the entire tax finally determined shall be subject to a penalty of twenty-five percent (25%) of the tax, exclusive of any interest or other penalties. If a person fails to file a return when due or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this Ordinance, a penalty of fifty percent (50%) shall be added to the tax required to be paid, exclusive of interest and other penalties.

Section 12.

Every person required to file a return 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 13.

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 the return.
- B. Officers or agents of the Town as may be necessary to enforce collection.

Section 14. Penalty.

Any person who violates any provision of this Ordinance shall, upon conviction thereof, forfeit not less than One Hundred (\$100.00) Dollars nor more than Five Hundred (\$500.00) Dollars and 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 exceeding thirty (30) days.

Section 15. Severability.

If any Section, Subsection, Sentence, Clause, or Phrase of this Ordinance is for any reason held to be invalid or unconstitutional by reason of any decision of any court of competent jurisdiction, such decision shall not affect the validity of any other Section, Subsection, Sentence, Clause, or Phrase hereof. The Town Chairman and Town Board of the Town of Geneva hereby declares that it would have passed this Ordinance and each Section, Subsection, Sentence, Clause, Phrase, or Portion thereof irrespective of the fact that any one or more Sections, Subsections, Sentences, Clauses, Phrases, or Portions thereof may be declared invalid or unconstitutional.

Section 16. Effective Date.

This Ordinance shall take effect from and after its adoption by the Town Board and upon posting a publication thereof as provided by the Statutes of the State of Wisconsin.

This Ordinance was adopted this 16th day of April, 2024,
by a vote of: 5 in favor 0 against 0 abstain.