

TOWN OF PLUM LAKE

P.O. Box 280 715 – 542 - 4531
8755 Lake St. Sayner, Wisconsin 54560

ORDINANCE 2013ORD-001 ROOM TAX ORDINANCE

The Town Board of the Town of Plum Lake, Vilas County, Wisconsin, does hereby ordain as follows:

Pursuant to Section 66.0615, Wis. Stats., the Town of Plum Lake hereby enacts and imposes a room tax to read as follows:

SECTION I. DEFINITIONS.

1. The words and phrases herein shall have the meaning given in Section 66.0615 Wis. Stats.

SECTION II. TAX IMPOSED.

1. A tax is hereby imposed on the privilege of furnishing, at retail, except sales for resale, rooms or lodging to transients by resort owners, hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. This tax is not subject to the selective sales tax imposed by Sec. 77.5(2)(a) Wis. Stats.
2. The tax rate shall be Four and One-half percent (4.5%) of the rental price of the accommodation.

SECTION III. USE OF REVENUE.

1. At least Seventy Percent (70%) of the amount collected under this Ordinance shall be spent by the Town on tourism, promotion and development.
2. Unless changed by further Ordinance, the amount collected for tourism, promotion and development shall be forwarded to the Sayner-Star Lake Chamber of Commerce for tourism, promotion and development.
3. The Town will retain the balance of the tax collected, to be used for general Town purposes.

SECTION IV. REPORTS AND RECORDS.

1. Each person furnishing rooms or lodging subject to the tax created herein shall report room occupancy, room rental charges and the tax due hereunder to the Town Treasurer on a quarterly basis. Information for January, February and March of each calendar year shall be reported by April 15, with the tax due and payable on that date. Information for April, May and June of each calendar year shall be reported by July 15, with tax due and payable by that date. Information for July, August and September for each calendar year shall be reported by October 15, with the tax due and payable by that date. Information for October, November and December of each calendar year shall be reported by January 15, with the tax due and payable by that date.

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2. Each person subject to collecting and/or paying the tax created herein shall maintain written or electronic records used to calculate and determine said tax, and said records shall be maintained for not less than two years after the tax is due. The Town shall have the right to audit the same as provided by Sec. 66.0615(2) Wis. Stats. All information obtained by the Town in enforcing collection of this tax shall be confidential and not a public record. The information may be disclosed to or used by persons using the information in the discharge of duties imposed by state statute or local ordinance for the duties of their office or by order of a court. Any persons violating the confidentiality requirements of this sub-section may be required to forfeit not less than \$199.00 or more than \$500.00.
3. Any person who is subject to pay tax hereunder shall pay interest thereon at the rate of One Percent (1%) per month on the unpaid balance of any tax not paid by its due date.
4. The collection of tax may be enforced by the means set forth in Section 66.0615 Wis. Stats. The Town may, from time to time, adopt and enact by ordinance a schedule of forfeitures for use in enforcing collection of this tax, as provided by statute.

SECTION V. USE OF FUNDS.

The Chamber of Commerce shall submit to the Town Board a plan for the use of the funds for each calendar year. Such plans shall be submitted no later than the 1st day of December, each year, for the following year. No later than the last day of January of each year, the Chamber shall submit a detailed report to the Town Board of expenditures for the preceding year.

This Ordinance shall take effect and be in force effective January 1, 2014.

Dated this 19th day of November, 2013