

ORDINANCE No. 21-2-16 (Amended 2021-09-21)
An Ordinance Establishing an 8% Room Tax for the Town of Dayton

Section 1: Purpose: The purpose of this ordinance is to impose a tax 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. Property owner(s) will fill out and submit an application for a Hotel/Motel Room Tax Permit along with a \$25.00 annual permit fee to the Town of Dayton.

Section 2: Authority: The town board of the Town of Dayton has the specific authority under s.66.0615 Wis. Stats and general authority under its village powers to adopt this ordinance.

Section 3: Adoption of Ordinance: The town board of the Town of Dayton, by this ordinance, adopted with a quorum and by a roll call vote by a majority of the town board present and voting, provides the authority for the town to collect a tax 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.

Section 4: Definitions: In this section, the following shall apply:

- "Commission" means an entity created by one municipality or by 2 or more municipalities in a zone, to coordinate tourism promotion and tourism development for the zone.
- "District" has the meaning given in s. 229.41 (4m).
- "Hotel" has the meaning in s. 7.52(2)(a)1.
- "Lodging marketplace" means an entity that provides a platform through which an unaffiliated 3rd party offers to rent a short-term rental to an occupant and collects the consideration for the rental from the occupant. "Motel" has the meaning in s.77.52(2)(a)1
- "Municipality" means the Town of Dayton.
- "Occupant" means a person who rents a short-term rental through a lodging marketplace.
- "Owner" means the person who owns the residential dwelling that has been rented, and owes the tax imposed by this ordinance.
- "Residential dwelling" means any building, structure, or part of the building or structure, that is used or intended to be used as a home, residence, or sleeping place by one person or by 2 or more persons maintaining a common household, to the exclusion of all others.
- "Room tax" means the tax imposed by this ordinance.
- "Short-term rental" means a residential dwelling that is offered for rent for a fee and for fewer than 29 consecutive days.
- "Sponsoring municipality" means a city, village or town that creates a district either separately or in combination with another city, village, town or county. "Tourism" means travel for recreational, business or educational purposes.
- "Tourism promotion and tourism development" means any of the following that are significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment on which a tax be imposed, that are owned by different persons and located within a municipality in which a tax under this section is in effect t, or, if the municipality has only one such establishment, reasonably likely to generate paid overnight stays in that establishment.

- "Transient" has the meaning given in s 77.52(2)(a)1. (any person residing for a continuous periods of less than 30 consecutive days in a hotel, motel, or other furnished accommodations available to the public.
- "Zone" means an area made up of 2 or more municipalities that, those municipalities agree, is a single destination as perceived by the traveling public. That single destination being the Chain O'Lakes area in Waupaca County

Section 5: Imposition of Tax: Pursuant to Wis Stat. 66.0615, a tax is hereby imposed on the privilege and services of furnishing, at retail, of rooms or lodging to transients by hotel keepers, 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 8 percent of the gross receipts from such retail furnishings of rooms or lodgings. (Such tax shall not be subject to the selective sales tax imposed by WI Stat 77.52(2)(a) 1, and may not be imposed upon sales to the federal government and persons listed under WI Stat 77.54(9a).)

Section 6 Distribution of Room Tax Collected: Upon receipt of the room taxes that are collected, the City of Waupaca municipality shall distribute 70% of room taxes to the Commission and shall disburse the remaining 30% after the appropriate deduction for administrative costs on a percentage basis to the other municipality members' general fund as agreed.

Section 7: Tracking and Reporting Room Tax Revenue Expenditures: The Tourism Commission shall track and measure the impact of all room tax revenue expenditures and shall permit and allow inspections of its records pertaining to the use of the room tax funds upon request of the municipalities, at reasonable times. No room tax revenue may be used to construct or develop a lodging facility.

Section 8: Collection of Tax: The City of Waupaca treasurer shall administer the collection of the tax imposed by this article, subject to future agreements by and between the City of Waupaca, Town of Dayton and other affected municipalities.

Section 9: Record Keeping Requirements: Every person liable for the tax imposed by this ordinance shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the municipal treasurer requires.

Section 10: Penalties: Any person who is subject to the tax imposed by this ordinance who fails or refuses to permit the inspection of records by the municipal treasurer after such inspection has been duly requested by the municipal treasurer, or who fails to file a return as provided in this article, or who fails to pose security requested by the municipal treasurer or who violates any other provisions of this section, shall be subject to a forfeiture not to exceed \$250.00 for each day, or portion thereof, that such violation continues. Each day is hereby deemed to constitute a separate offense. The total forfeiture imposed shall not exceed five percent of the tax imposed by this ordinance upon said person.

Section 11: Severability: Each of the provisions of the ordinance is severable and if any provisions are held invalid for any reason, the remaining provisions shall not be affected but shall remain in full force and effect.

Section 12: Effective Date: This ordinance shall take effect on February 16,2021 and all ordinances or parts of ordinances inconsistent with or contrary hereto are hereby repealed, except nothing in this ordinance shall be interpreted so as to conflict with State laws or orders or any of the requirements of any ordinance of the Town of Dayton not mentioned or made inapplicable by the express terms of this Ordinance.

Adopted this day of February, 16, 2021

John R. Miller yes no
Chair

Jeffrey K. Baker yes no
Supervisor I

Tom Plow yes no
Supervisor II

ATTEST: Judith A. Suhs
Clerk/Treasurer

Date February 17, 2021

Amended September 21, 2021

John R. Miller
Chair

Jeffrey K. Baker
Supervisor

Tom Plow
Supervisor

ATTEST: Judith A. Suhs
Clerk