

TOWN OF CABLE ORDINANCE NO. 12.19

ACCOMMODATION TAX

WHEREAS, Section 66.75 of the Wisconsin Statutes provides for the imposition of an accommodations tax by the Towns; and;

WHEREAS, it is deemed to be in the best interests of the Town of Cable to impose an accommodations tax for the general promotion of hospitality, recreation facilities, and economic enhancement of the Town of Cable;

WHEREAS, it is in the best interest of the Town of Cable for clarity and efficiency, that all previous versions and amendments of this ordinance be hereby repealed, combined and recreated.

NOW THEREFORE, the Town Board of the Town of Cable does hereby ordain as follows;

SECTION 1. Cable Accommodation Tax is hereby created as follows:

1. Definitions:
 - a. "Sites" means a campground pad or location for which the public may obtain accommodations for a fee, including without limitation, such establishments as public and private owned campgrounds, except accommodations rented for a continuous period of more than one (1) month,
 - b. "Hotel" or "Motel" means a building or group of buildings in which the public may obtain accommodations for a fee, including without limitation, such establishments as inns, motels, homes, apartments, hotels, resorts, lodges, 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 (1) month and accommodations furnished by any hospital, sanatoriums, or nursing homes.
 - c. "Gross Receipts" has the meaning as defined in Wisconsin Statutes, Section 77.51 (4)(a)(b)(c)(d) insofar as applicable.
 - d. "Transient" means any person residing for a continuous period of less than one (1) month in a hotel, motel or other furnished accommodations available to the public.
2. Entities providing such accommodations for less than ten (10) cumulative days in a calendar year are exempt from provisions of this ordinance.
3. Pursuant to Wisconsin Statutes, Section 66.75, a four percent (4%) tax is hereby imposed on the privilege and service of furnishing at retail, rooms, lodging, or sites 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 use of the accommodations. Such tax shall be at the rate of four percent (4%) of the gross receipts from such retail furnishing of lodging or rooms. Such tax shall not be subject to the selective sales tax imposed by Wisconsin Statutes, Section 77.5(2)(a)1. The proceeds of such tax collected, shall be appropriated seventy percent (70%) for advertising and promotion of hospitality and tourist businesses, twenty-five percent (25%) to the Town of Cable for approved purposes, and five percent (5%) to the business collecting the tax.
4. That portion of the tax that is to be used for advertising and promotion of hospitality and tourist business will be released to a Cable Area Room Tax Commission which will consist of six (6) members. The members will be selected or appointed as follows: Each of the four townships; Cable, Drummond, Grand View, and Namakagon, shall have one (1) member, and two (2) members will be from the Cable Area Chamber of Commerce Membership. This Commission shall work with the Cable Area Chamber of Commerce in advertising the area or any such way as they may see fit for the promotion of tourist business in the area. Such sum paid to such an organization shall not exceed the maximum allowed by State Statute.

5. Collection of Tax. This section shall be administered by the Town Treasurer. The tax imposed is due and payable within thirty (30) days of the end of each calendar quarter. A Return shall be filed with the Town Treasurer by those furnishing at retail such rooms, lodging or sites within the Town on or before the same date on which such tax is due and payable using a form approved by the Town. Such return shall show the gross receipts of the preceding calendar quarter from such retail furnishing of accommodations, the amount of taxes imposed for such period and such other information as the Treasurer deems necessary. Every person required to file such quarterly returns shall file an annual calendar year return. Such return shall be filed within thirty (30) days of the close of each calendar year.
6. 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 Treasurer requires. The treasurer may, for good cause, extend the time for filing any return, but in no event longer than one (1) month from the filing date.
7. Every person liable for the tax imposed by this section shall keep or cause to be kept, supporting records, receipts, invoices and other pertinent papers in such form as the Treasurer requires.
8. Every person furnishing rooms, lodging or sites under Sub-section No. 3 shall file with the Treasurer an application for an Accommodation Tax Permit for each place of business. Every application for a permit shall be made using a form prescribed by the Treasurer. At the time of making an application, the applicant shall pay the Treasurer a fee of two (\$2) dollars for each permit.
9. After compliance with Sub-section No. 7 and Sub-section No. 8 by the applicant, the Treasurer shall grant and issue to each applicant a separate Accommodation Tax Permit for each place of business within the Town. Such permit 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.
10. When any person fails to comply with this section, the Treasurer may, upon ten (10) days notification and after affording such person the opportunity to show cause why their Accommodation Tax Permit should not be revoked, revoke or suspend any or all of the permits held by such person under this ordinance. The Treasurer shall give to such person written notice of the suspension or revocation of any of his permits.
11. The Treasurer shall not issue a new permit after the revocation of a permit until said person complies with the provisions of this section. A fee of ten (\$10) dollars shall be imposed for the renewal or issuance of a permit which has been previously suspended or revoked.
12. If any person liable for any amount of tax under this section sells their business or stock of goods or quits the business, their successors or assigns shall be responsible for any unpaid tax due under this ordinance.
13. The Treasurer may, by office or field audit, determine the tax required to be paid to the municipality 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.
14. If any person fails to file a return as required by this section, the Treasurer shall make an estimate of the amount of the gross receipts under Sub-section No. 13. On the basis of this estimate, the Treasurer shall compute and determine the amount required to be paid to the Town. Delinquent tax returns shall be subject to a twenty dollar (\$20) late filing fee.
15. In addition, if a person fails to file a return when due or files a false or fraudulent return through negligence or with the intent to defeat or evade the tax imposed by this section, a penalty of twenty-five percent (25%) shall be added to the tax required to be paid, exclusive of interest and other penalties.
16. All unpaid taxes under this section shall bear interest at the rate of twelve percent per annum (12%) from the due date of the return until paid.

17. All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Treasurer may be divulged to the following, and no others:
 - a. The person who filed the return.
 - b. Officers, or agents of the Town as may necessary to enforce collection.
18. Any person subject to the tax imposed by this section who fails to obtain an Accommodations Tax Permit as required in Sub-section No. 8, or who fails or refuses to permit the inspection of their state sales tax records by the Treasurer after such inspection has been duly requested by the Treasurer, or who fails to file a return as provided in this section, or who violates any other provision of this section, shall be subject to a forfeiture not less than one hundred (\$100) dollars nor more than five hundred (\$500) dollars. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.
19. Legal expenses that could incur because of this tax shall be paid prior to appropriation of all monies collected.

SECTION 2. Separability and Conflict

1. If any section, sub-section, paragraph, sub-paragraph, sentence, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this ordinance.
2. This ordinance shall take precedence over any ordinances or parts of ordinances which are inconsistent or contrary to this ordinance.

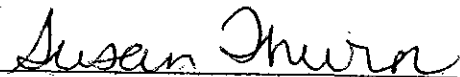
SECTION 3. Enaction

This ordinance shall take effect and be in force after its passage and proper posting or publication as required under s.60.80, WI Stats.

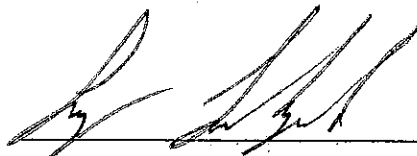
Approved this 21st day of MARCH, 2019 Date of posting: 3/28/2019



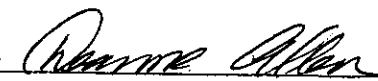
 David Popelka, Town Chairman



 Sue Thurn, Town Supervisor



 Larry Ludzack, Town Supervisor



 (attest) Deanne Allen, Town Clerk

*Ordinance revised
 7/21/2019
 and incorporated all
 previous amendments.*

BE IT RESOLVED that Section 1, Accommodation Tax Ordinance No. 12, Paragraph 2 shall be amended by adding Sub-Section "a" to read as follows:

"That portion of the tax that is to be used for advertising and promotion of hospitality and tourist business will be released to a Cable Area Room Tax Commission which will consist of five members. The members will be selected or appointed as follows: Each of the three townships, Cable, Grand View and Namakagon, shall have one and two will be from the Cable Area Chamber of Commerce Membership. This Commission shall work with the Cable Area Chamber of Commerce Advertising Committee in advertising the area or any such way as they may see fit for the promotion of tourist business in the area. Such sum paid to such an organization shall not exceed the maximum allowed by State Statute."

Adopted this 14th day of January, 1988.

Kathleen J. Rasmussen
Kathleen J. Rasmussen
Town Clerk

TOWN OF CABLE ACCOMMODATION TAX ORDINANCE NO. 12

Adoption renewed the 1st day of September, 1988; with percentages to remain as follows: 60% shall be appropriated for advertising and promotion of hospitality and tourist businesses, 35% to the Town of Cable, and 5% to the business collecting the tax.

Kathleen J. Rasmussen
Kathleen J. Rasmussen
Town Clerk

AMENDMENT TO ACCOMMODATION TAX ORDINANCE NO. 12

Section 1. (3) Effective July 1, 1991:

The proceeds of such tax collected, shall be appropriated 65% for advertising and promotion of hospitality and tourist businesses, 30% to the Town of Cable, and 5% to the business collecting the tax.

Section 1. (3) Effective January 1, 1992:

The proceeds of such tax collected, shall be appropriated 70% for advertising and promotion of hospitality and tourist businesses, 25% to the Town of Cable, and 5% to the business collecting the tax.

Dated: June 10, 1991

Kathleen J. Rasmussen, clerk

(200)

(200)

AMENDMENT TO ACCOMMODATION TAX ORDINANCE NO. 12

Section 1. (2a) That portion of the tax that is to be used for advertising and promotion of hospitality and tourist business will be released to a Cable Area Room Tax Commission which will consist of six members. The members will be selected or appointed as follows: Each of the four townships; Cable, Drummond, Grand View, and Namakagon, shall have one member, and two members will be from the Cable Area Chamber of Commerce Membership. This Commission shall work with the Cable Area Chamber of Commerce in advertising the area or any such way as they may see fit for the promotion of tourist business in the area. Such sum paid to such an organization shall not exceed the maximum allowed by State Statute.

Dated: January 13, 1992

Kathleen J. Rasmussen, clerk

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ORDINANCE AMENDING TOWN OF CABLE ACCOMMODATION TAX

The Town Board of the Town of Cable, meeting in regular session this 8th day of December, 1993, does ordain as follows:

WHEREAS, pursuant to Section 66.75 of the Wisconsin Statutes, the Town of Cable adopted a room accommodation tax entitled Town of Cable Accommodation Tax Ordinance No. 12 the date of said ordinance being August 10, 1987,

WHEREAS, the Town is desirous of amending a portion of said ordinance to assure timely filing and payment of reports and taxes pursuant to the terms of ordinance and further to being able to apply penalties for the failure of timely reports and payment of taxes.

NOW THEREFORE, BE IT ORDAINED, that:

1. Paragraph 11 of Ordinance No. 12 is hereby amended to read as follows: Delinquent tax returns and tax payments shall be subject to a \$20.00 late filing or payment fee. In addition, if either negligently or intentionally, no return is filed, or a return or payment of the tax is late, the entire tax finally determined shall be subject to a penalty of 25% of the tax, inclusive of any interest or other penalties. If a responsible party fails to file a return or pay the tax when due or files a false or fraudulent return with the intent in either case to defeat or evade the tax imposed by this section, a penalty of 25% shall be added to the tax required to be paid, exclusive of interest and other penalties.

BE IT FURTHER ORDAINED, that in all other respects, Ordinance No. 12 as originally adopted shall remain in full force and effect.

TOWN OF CABLE

Dated: 12/8/93

By: Thomas W. Fuchs
Chairman

Dated: 12/8/93

By: Crystal Radloff
Clerk

ORDINANCE NO. 12

AMENDMENT TO TOWN OF CABLE ACCOMMODATION TAX ORDINANCE

The Town Board of the Town of Cable, meeting in regular session this 14th day of February, 2007, does ordain as follows:

WHEREAS, pursuant to Section 66.75 of the Wisconsin Statutes, the Town of Cable adopted a room accommodation tax entitled Town of Cable Accommodation Tax Ordinance No. 12 the date of said ordinance being August 10, 1987.

NOW THEREFORE, BE IT ORDAINED, that:

1. Paragraph 2 of Ordinance No. 12 is hereby amended to read as follows:
Pursuant to Wisconsin Statutes, Section 66.75, a 4% tax is hereby imposed on the privilege and service of furnishing, at retail of rooms, lodging, or sites 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 four (4%) percent of the gross receipts from such retail furnishing of lodging or rooms. Such tax shall not be subject to the selective sales tax imposed by Wisconsin Statutes, Section 77.52 (2)(a) 1. The proceeds of such tax collected, shall be appropriated 70% for advertising and promotion of hospitality and tourist businesses, 25% to the Town of Cable, and 5% to the business collecting the tax.

BE IT FURTHER ORDAINED, that in all other respects, Ordinance No. 12 as originally adopted shall remain in full force and effect.

Dated: February 14, 2007

Dated: February 14, 2007

TOWN OF CABLE

By: Thomas W. Frels
Chairman

By: Crystal Radloff
Clerk