

TOWN OF BRAZEAU  
COUNTY OF OCONTO  
STATE OF WISCONSIN  
ORDINANCE #: 3.1000

Room Tax

**(1) IMPOSITION OF ROOM TAX.** Pursuant to Section 66.75, Wisconsin Statutes, a tax is imposed on the privilege and service of furnishing, at retail, 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 eight percent of the gross receipts from such retail furnishing of rooms or lodgings. Pursuant to the provisions of Section 66.75(1m)(d)2, Wisconsin Statutes, seventy percent of any room tax imposed in excess of two percent of the gross receipts shall be designated and utilized solely for tourism promotion and development. Such tax shall not be subject to the selective sales tax imposed by Section 77.52(2)(a)1, Wisconsin Statutes, and may not be imposed on sales to the federal government and persons listed under Section 77.54(9a), Wisconsin Statutes.

**(2) DEFINITIONS.** For the purpose of this chapter, the following terms shall have the meaning given herein:

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, lodging houses, summer camps, apartment hotels, resort lodges, campgrounds, cabins and any other building or group of buildings in which the accommodations are available to the public, except accommodations rented for a continuous period of more than one month and accommodations furnished by any hospital, sanitoriums or nursing homes, rooming houses, 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(4), Wisconsin Statutes, insofar as applicable. Any federal and state tax exempt transactions shall not be included in the definition of gross receipts.

c. "Person" shall include corporations, partnerships or other business entities.

d. "Transient" means any individual residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public.

e. "Town Clerk" means the Town Clerk of the Town of Brazeau or designee

**(3) COLLECTION OF TAX.**

a. The room tax imposed by Section 3.10 (1) for each calendar quarter is due and payable and must be received in the office of the Town Clerk on or before the last business day of the month next succeeding the calendar quarter for which it is imposed. The business entity collecting the tax shall be entitled to

retain two percent of the amount collected as reimbursement for its costs and efforts in the collection of the tax and the report requirements of this chapter.

b. Quarterly Room Tax Returns. A return shall be filed with the Town Clerk on or before the same date on which such tax is due and payable. Such return shall be on a form provided by the Town of Brazeau and shall show the gross receipts of the preceding calendar quarter from such retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the Town Clerk deems necessary, provided it is directly related to the tax.

**(4) LIABILITY FOR UNPAID TAX.** The room tax imposed hereunder shall be a continuing liability upon the business entity or person upon whom it is imposed until paid in full. Business successors shall be liable for the preceding calendar quarter for which a return has not been filed and payment not received.

**(5) INTEREST ON UNPAID TAXES.** All unpaid taxes under this chapter shall bear interest at the rate of twelve (12) percent per annum from the due date of the return until the first day of the month following the month in which the tax was paid.

**(6) DELINQUENT TAX RETURNS.** Tax returns required hereunder and not timely filed shall be deemed delinquent and shall be subject to a late filing fee of twenty-five (25) percent of the room tax due or five thousand dollars (\$5,000.00) whichever is less.

**(7) ADMINISTRATION OF TAX COLLECTION.** The Town Clerk shall be responsible for the administration and collection of the room tax. The Town Clerk may, by field audit, determine the tax required to be paid to the town or the refund due to any person under this section. The determination shall be made upon the basis of the facts contained in the return being audited and upon any other information available to the Town Clerk. The Town Clerk is authorized to examine and inspect the books, records, memoranda and property of any person which are directly related to the tax or which have a direct bearing upon the gross receipts upon which the tax due is determined in order to verify the tax liability of that person or of another person. Nothing herein shall prevent the Town Clerk from making a determination of tax at any time.

**(8) PENALTY ASSESSMENT.** If any person fails to timely file a return, as required by this chapter, the Town Clerk shall make an estimate of the amount of the gross receipts upon which the tax is determined. Such estimate shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the Town Clerk's possession or may come into his or her possession or such other information as may have a bearing upon the determination of gross receipts. On the basis of this estimate the Town Clerk shall compute and determine the amount required to be paid to the city, adding to the sum thus arrived at interest under Section 3.10(5) and the late filing fee under Section 3.10(6). Such determinations may be made for each quarterly period for which no return is filed. Such penalty shall be due upon written notice to the business entity or person owing the tax and shall not be in lieu of the tax due hereunder.

**(9) FRAUDULENT TAX RETURNS.** If a person files a false or fraudulent return with the intent in either case to defect or evade the tax imposed by this chapter, a penalty of fifty (50) percent shall be added to the tax required to be paid, exclusive of interest and other penalties.

**(10) RECORDS MAINTENANCE.** Every person liable for the tax imposed by this chapter shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form so as to enable the clerk/treasurer to determine the tax due hereunder for at least 3 years.

**(11) RECORDS CONFIDENTIALITY.** Pursuant to the provisions of Section 66.75(3), Wisconsin Statutes, all information obtained under this chapter and filed with the Town Clerk shall be confidential except for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. Any person violating this subsection shall be subject to a forfeiture of not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00).

**(12) PENALTY.** Penalties for violating the provisions of this chapter shall be as set forth in the Town of Brazeau Fee Schedule.

Adopted this 30<sup>th</sup> day of January, 2024

RWD Town Chairperson Ryan Wendt

Broke Kriescher Town Clerk-Treasurer Broke Kriescher