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**VILLAGE BOARD MEETING**

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**VILLAGE OF HARRISON****From:**

Alissa Van Eperen, Finance Director/Treasurer  
Vicki Tessen, Clerk

**Meeting Date:**

January 28, 2025

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**Title:**

V25-04 Ordinance Amending Chapter 24, Sections 92-93 Hotel and Motel Room Tax.

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**Issue:**

Does the Board wish to approve the amendment to the Hotel and Motel Room Tax Ordinance?

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**Background and Additional Information:**

In 2024, the Village received room tax payments for 1<sup>st</sup> and 3<sup>rd</sup> quarters for stays at vacation rentals. Upon reviewing these payments, I reached Pam Seidl at the Fox Cities Convention and Visitors Bureau (CVB) to discuss our current room tax ordinance. It became clear that the ordinance was outdated. As a result, for 2024, the Village will follow the existing ordinance. However, in 2025 we will implement the amended ordinance.

In 2000, when the City of Appleton built the Performing Arts Center (PAC), municipalities in the area raised the room tax rate from 3% to 5% to help repay the bonds. Once these bonds were paid off, the Village ordinance should have been reverted back to 3%. However, since the Village did not receive room tax revenue until this year, the ordinance was never updated.

While amending the ordinance, state statutes were reviewed to ensure compliance with all relevant guidelines. (66.0615(1m)(d)1.) The statute stipulates that at least 70% of the room tax collected must be allocated to tourism promotion and development, which are the funds directed to the CVB.

Ten municipalities in the area make up the Fox Cities Tourism Zone and collect a 10% room tax to repay bonds for the Fox Cities Exhibition Center and Champion Center. The Village of Harrison and eight other municipalities are not part of the zone, so therefore do not have to pay for those bonds but are still served and benefit from the CVB.

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**Budget Impacts:**

None

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**Recommended Action:**

Motion to approve the amended ordinance as presented and circulated.

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**Attachments:**

Ordinance V25-04 Amending Ch. 24, Sect. 92-93 Hotel and Motel Room Tax