

ORDINANCE V25-04

AN ORDINANCE AMENDING CHAPTER 24, SECTIONS 92 and 93 HOTEL AND MOTEL ROOM TAX

WHEREAS, in 2004 the Town of Harrison established and began imposing a tax on the rentals of room(s) or lodging by the public, and

WHEREAS, the purpose of this tax was to contribute funds to the Fox Cities Convention and Visitors Bureau in the expectation it would provide more jobs and a better economic climate for the Town, and

WHEREAS, the rate was set at 5%, due to having to repay bonds for the Performing Arts Center (PAC) at that time, and

WHEREAS, the bonds have since been repaid, and

WHEREAS, there have been updates to state statutes regarding room tax since 2004, and

WHEREAS, it is in the best interest of the Village to amend its ordinance by reducing the room tax rate to 3%.

NOW THEREFORE, BE IT ORDAINED, the Village Board of the Village of Harrison, Calumet County, State of Wisconsin, does hereby amend the following ordinance as follows:

Sec. 24-92. Room tax established.

- (a) Pursuant to Wis. Stats. § 66.0615, a tax is hereby imposed on the privilege and service 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 ~~five~~ **three** percent of the gross room receipts for such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Wis. Stats. § 77.52(2)(a)1. The proceeds of such tax shall be remitted quarterly to the clerk.
- (b) The clerk shall direct ~~five~~ **twenty-five** percent of the total amount collected to the general fund, ~~60~~ **with the remaining 75** percent of the balance ~~of the proceeds~~ directed to the Fox Cities Convention and Visitors Bureau to be used for the promotion of the Fox Cities as a convention location and visitor area. ~~The remaining 40 percent of the balance shall be directed to the Fox Cities Area Room Tax Commission until such time as notification is made by the Fox Cities Area Room Tax Commission that such funds are no longer necessary.~~

Sec. 24-93. Filing quarterly returns.

- (a) This section shall be administered by the clerk. The tax shall be payable quarterly and shall be due on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the clerk by those furnishing at retail such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross room 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 clerk deems necessary. ~~Every person required to file such quarterly~~

~~return shall, with his first return, elect to file an annual calendar year or fiscal year return. Such annual return shall be filed within 90 days of the close of each such calendar or fiscal year.~~

- (b) ~~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 clerk requires. Such annual returns shall be signed by the person required to file a return or his duly authorized agent, but need not be verified by oath. The clerk may, for good cause, extend the time of filing any return, but in no event longer than one month from the filing date.~~

Adopted by the Village Board of the Village of Harrison this 28th day of January 2025.

Allison Blackmer, Village President

Attest: Vicki Tessen, Clerk

Recorded Vote: ____ Aye ____ Nay