

**Motion to approve following revisions to  
St. Germain Code of Ordinances, Chapter 12 - Accommodations Tax  
Motion by Supervisor Ritter, July 10, 2017**

**12.03 DEFINITIONS:** In this ordinance,

Quarterly Amended Accommodations Tax Return means a form prescribed and provided by the Town Treasurer for the purpose of amending ~~a quarterly~~ an accommodations tax return previously filed with the Treasurer.

Permittee means the person to whom the Town has issued an accommodations tax permit, whether the owner of rental property subject to accommodations tax reporting or a property manager who represents one or more rental property owners. (Revised September 2017)

Person means a natural person, sole proprietorship, partnership, limited liability, company, corporation, association, or the owner of a single-owner entity that is disregarded as a separate entity under chapter 71, Wis. stats.

Quarterly Accommodations Tax Return means a form prescribed and provided by the Town Treasurer for computing and submitting ~~quarterly~~ payment of the accommodations tax. Such ~~quarterly~~ accommodations tax return shall report the gross receipts subject to the accommodations tax hereunder, the amount of the accommodations tax due and shall contain certain additional information as the Town Treasurer may require on such form. (Revised September 2017)

Transient means any person residing for a continuous period of less than ~~one month~~ 30 days in a hotel, motel or other furnished accommodations available to the public

Wis. Stats. means the Wisconsin Statutes, including successor provisions to cited statutes.

**12.05 ADMINISTRATION OF THE ACCOMMODATIONS TAX:**

(B) Application for an Accommodations Tax Permit:

- (1) Every person furnishing retail rooms or lodging to transients and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations shall file annually with the Town Treasurer an application for accommodations tax permit for each place of business.
  - (a) Owners of rental property subject to this chapter have the option of either applying for the required accommodations tax permit themselves or requiring their Property manager to obtain the permit on their behalf.
  - (b) Managers of properties subject to reporting accommodations taxes must annually identify, and provide names and mailing addresses for, owners of all rental properties they represent.
  - (c) The party to whom the accommodations tax permit is issued shall be held fully responsible for complying with all provisions of this chapter.

- (2) Every application for an accommodations tax permit shall be made upon a form prescribed and provided by the Town Treasurer and at no cost to the applicant.
- (D) Quarterly Accommodations Tax Return and Tax Payment Due Dates: Every person furnishing at retail, rooms or lodging to transients and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations, shall file ~~a quarterly accommodations tax returns~~ and tax payments with the Town Treasurer ~~on or before January 30, April 30, July 30 and October 30 of each year for the calendar quarter ending on the last day of the previous month.~~ within 30 days of the end of the applicable month or quarter as follows:
- (1) Accommodations businesses that submit their Wisconsin Sales Tax returns on a monthly basis shall also submit their Accommodations Tax returns on a monthly basis.
  - (2) Accommodations that submit their Wisconsin Sales Tax returns on a quarterly or annual basis shall submit their Accommodations Tax returns either monthly or quarterly, but not annually.
- (I) Responsibility for Unpaid Tax:
- (1) If any person liable for any amount of tax under this chapter sells his or her business, stock of goods, or quits the business, the original owner and, his or her successors or assigns shall be jointly and severally liable for any unpaid tax due under this chapter.
  - (2) If any permittee, who is a property manager, fails to comply with §12.05(F) & (G) of this chapter, the Town Treasurer shall notify in writing, within 10 days of the delinquency commencing, all rental property owners represented by said property manager:
    - (a) That their property manager is delinquent in filing a tax return.
    - (b) That the tax return for their rental property or properties is subject to an interest rate of 1% per month on the unpaid balance.
    - (c) That their property manager may become subject to the enforcement provisions of §12.10 of this chapter, including revocation of accommodations tax permit for their property.

**12.11 EFFECTIVE DATE:** This revision supersedes St. Germain Code of Ordinances, Chapter 12 - Accommodations Tax adopted June 21, 2017 and is effective on publication or posting as required under §60.80, Wis. stats., and is applicable to all property rentals effective January 1, 2018.

Adopted this 9<sup>th</sup> day of October 2017

Attest:

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Tom Christensen  
Town Chairman

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Tom Martens  
Town Clerk

**Motion approved by unanimous vote of the Town Board July 10, 2017**