

26.



# City of West Allis Matter Summary

7525 W. Greenfield Ave.  
West Allis, WI 53214

File Number	Title	Status
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O-2010-0009      Ordinance      Introduced

An Ordinance to Repeal and Recreate Section 1.12 of the West Allis Revised Municipal Code Relating to Hotel and Motel Room Tax.

Introduced: 2/2/2010

Controlling Body: Administration & Finance Committee

Sponsor(s): Kurt E. Kopplin

**COMMITTEE RECOMMENDATION** *approval*

ACTION DATE:  
FEB 02 2010

MOVER	SECONDER	
_____	_____	Barczak
_____	_____	Czaplewski
_____	_____	Kopplin
_____	_____	Lajsic
_____	_____	Narlock
_____	_____	Reinke
_____	_____	Roadt
_____	_____	Sengstock
_____	_____	Vitale
_____	_____	Weigel

AYE	NO	PRESENT	EXCUSED
✓			
✓			
✓			
✓			
✓			

TOTAL

5      -      -

**SIGNATURE OF COMMITTEE MEMBER**

*Kurt Kopplin*

Chair      Vice-Chair      Member

**COMMON COUNCIL ACTION**

**APPROVAL**

ACTION DATE:  
FEB 02 2010

MOVER	SECONDER	
_____	_____	Barczak
_____	_____	Czaplewski
_____	_____	Kopplin
_____	_____	Lajsic
_____	_____	Narlock
_____	_____	Reinke
_____	_____	Roadt
_____	_____	Sengstock
_____	_____	Vitale
_____	_____	Weigel

AYE	NO	PRESENT	EXCUSED
✓			
✓			
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✓			

TOTAL

10      -      -

Ordinance

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**File Number: O-2010-0009**

**Final Action:**  
FEB 02 2010

**Sponsor(s):** Kurt E. Kopplin

An Ordinance to Repeal and Recreate Section 1.12 of the West Allis Revised Municipal Code Relating to Hotel and Motel Room Tax.

The Common Council of the City of West Allis do ordain as follows:

PART I. Section 1.12 of the Revised Municipal Code of the City of West Allis is hereby repealed and recreated to read:

1.12 HOTEL AND MOTEL ROOM TAX.

(1) Imposition; Rate; Definitions. For the privilege of furnishing at retail, rooms or lodging to transients by hotel keeper, motel operators or other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations, a tax is imposed upon the retailers at the rate of (6%) of the gross receipts from the lease or rental of such accommodations, rooms or lodging within the City of West Allis on or after September 1, 1979. In this Chapter, "transient", "hotel", and "motel" have the meanings set forth in sec.77.52 (2)(a) 1 of the Wisconsin Statutes.

(2) Monthly Report of Gross Receipts. Each retailer engaged in furnishing such accommodations, rooms or lodging, as defined in this Chapter, shall submit a monthly report to the City of West Allis Finance Division showing the gross receipts from furnishing such accommodations, rooms or lodging, along with a copy of the corresponding monthly State of Wisconsin sales tax report for the business, along with the six percent (6%) tax from the gross receipts as reported, by no later than twenty-five (25) days from the end of each calendar month for the receipts of the past calendar month.

(3) Exemption from Selective Sales Tax. Any tax imposed, as provided in Section 1.08, shall not be subject to the selective sales tax proposed by sec. 77.52(2)(a) 1 of the Wisconsin Statutes.

(4) Unpaid Tax; Interest Rate; Late Filing Penalty. All unpaid taxes shall bear interest at the rate of twelve percent (12%) per annum from the due date of the return. Failure to pay the taxes, or delinquent payment of such taxes, shall be subject to a ten dollar (\$10) late filing penalty, in addition to the interest imposed in this section. Furthermore, any payment not received on or before the 25th of the proceeding month shall be deemed as delinquent. The City may suspend, revoke or not renew any permits or licenses issued to the establishments defined herein for any delinquent balance on their room tax account after notice of the charges to the license/permit holder and an

opportunity to be heard before the License and Health Committee.

(5) Penalty Assessment. If any person fails to timely file a return, as required by this code, the Finance Division 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 that is in the Finance Division's possession or may come into their possession or such other information, as may have a bearing upon the determination of gross receipts. On the basis of this estimate, the Finance Division shall compute and determine the amount required to be paid to the City, adding to the sum thus arrived at a penalty equal to ten percent (10%) thereof. Such determination may be made for each month 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.

(6) 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.

(7) False or Fraudulent Return; Penalty. If a false or fraudulent return is filed with the intent in either case to defeat or evade the tax imposed by this Chapter, a penalty of fifty percent (50%) of the tax due shall be paid in addition to the tax interest and late filing penalty. Such conduct shall also constitute grounds for the suspension, revocation or non-renewal of any license or permit held by the establishment.

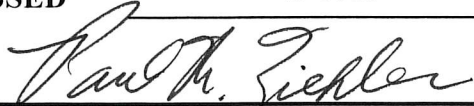
(8) Confidentiality. The reports and information submitted by retailers in compliance with subsection (3) are confidential and shall not be released or disclosed to any person, except those using the information in the discharge of duties imposed by law or the duties of their office or by order of the court. Statistics or other information published by the City, relating to hotel and motel room taxes, will not disclose the identity of particular returns.

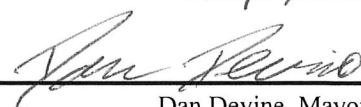
(9) Penalty. Any violation of, or noncompliance with, any of the provisions of this code for which a penalty has not been prescribed herein shall subject the violator to a forfeiture of not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500), together with the costs of prosecution and in default of payment thereof to imprisonment in the county jail until such forfeiture has been paid but not to exceed fifteen (15) days. Each day of violation or noncompliance shall constitute a separate offense.

PART II. All ordinances or parts of ordinances contravening the provisions of this ordinance are hereby amended.

PART III. This ordinance shall take effect and be in force from and after its passage and publication.

ATTO-Repeal&Recreate Sec 1.12 Hotel&Motel Room Tax

**PASSED** FEB 02 2010  
  
Paul M. Ziehler, City Admin. Officer, Clerk/Treas.

**APPROVED** 2/5/10  
  
Dan Devine, Mayor

COMMUNITY **CNI** NEWSPAPERS

AFFIDAVIT OF PUBLICATION

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WEST ALLIS CITY OF-LEGALS  
CLERK/TREASURER'S OFFICE  
7525 W GREENFIELD AVE

West Allis, WI 53214

Patti Guerrero hereby states that she is authorized by Journal Sentinel Inc. to certify on behalf of Journal Sentinel Inc., publisher of Community Newspapers, public newspapers of general circulation, printed and published in city and county of Milwaukee; was published in the My Community Now- Midwest on 2/18/2010; that said printed copy was taken from said printed newspaper(s).

  
\_\_\_\_\_  
Patti Guerrero

State of Wisconsin )  
                                  ) SS:  
County of Milwaukee)

Subscribed and sworn before me this 24<sup>th</sup> day of Feb, 2010.

  
\_\_\_\_\_

Notary Public State of Wisconsin  
My Commission Expires 4-10-11



**NOTICE OF  
NEWLY ENACTED ORDINANCE**

Please take notice that the City of West Allis enacted Ordinance No. O-2010-0009, Ordinance to Create Subsection 1.12 of the West Allis Revised Municipal Code Relating to Hotel and Motel Room Tax, on February 5, 2010. The ordinance is proposing to amend the code to require monthly payments of the room tax. The full text of Ordinance No. O-2010-0009 may be obtained at the City Clerk/treasurer's Office, 7525 W. Greenfield Ave., West Allis, WI 53214 and through the Legislative Information Center on the City's Website at <http://www.ci.west-allis.wi.us>. Clerk/Treasurer's telephone: (414) 302-8200.

Paul M. Ziehler,  
City Administrative Officer,  
Clerk/Treasurer

Published: 2/18/10

SCHOOL DISTRICT OF WEST ALLIS-WEST MILWAUKEE