



City of West Allis

Legislation Text

File #: O-2018-0041, **Version:** 1

Ordinance to Amend 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 amended as follows:

1.12 Hotel and Motel Room Tax.

[Ord. 6637, 11/4/2002; Ord. O-2010-0009, 2/2/2010]

- (1) **Imposition; Rate; Definitions.** For the privilege of furnishing at retail, rooms or lodging to transients by hotel keepers, 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 of the gross receipts from the lease or rental of such accommodations, imposed upon the retailers at the rate of six percent (6%) until December 31, 2018; seven percent (7%) from January 1, 2019 to December 31, 2019; and eight percent (8%) commencing January 1, 2020 and thereafter.
- (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 tax of six percent (6%) until December 31, 2018, seven percent (7%) from January 1, 2019 to December 31, 2019, and eight percent (8%) commencing January 1, 2020, 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 late filing penalty of ten dollars (\$10) in addition to the interest imposed in this section. Furthermore, any payment not received on or before the 25th of the preceding 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 its 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 nonrenewal 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.

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