

TOWN OF WHEATON  
CHAPTER 44  
ORDINANCE ESTABLISHING A ROOM TAX

1. **Imposition of tax.** Pursuant to Wis. Stat. §66.0615, the Town of Wheaton imposes a tax on the sales price from selling or furnishing, at retail, of rooms or lodging to transients by hotelkeepers, motel operators, marketplace providers, owners of short- term rentals, and other persons or retailers selling or furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. Such tax shall be at the rate of 8% of the gross receipts from furnishing of rooms or lodgings. The Town of Wheaton shall distribute the room tax as provided by the Wisconsin Statute §66.0615(1m)(d).
  
2. **Exemptions.**
  - a. The following room sales are exempt for this tax:
    - i. Sales to the federal government; or
    - ii. Sales to persons listed under §77.54(9a), Wis. Stats.
  
  - b. Exemption conditions. The following conditions must occur for a sale to be exempt from the room tax:
    - i. The lodging establishment must issue the billing or invoice for the lodging in the name of the exempt entity; and
    - ii. The lodging establishment must receive from the exempt entity:
      1. In the case of federal and Wisconsin state or local governmental units, a purchase order, written document (such as a letter of authorization), or other acceptable authorization;  
or
      2. In the case of nonprofit religious, charitable, scientific or educational organization, the organization's certificate of exempt status number.
  
  - c. The exemption still applies if the employee pays with his or her own funds, as long as the above conditions are met.

**3. Collection of tax.**

- a. Administration by Town Treasurer, Collection of the room tax shall be administered by the Town Treasurer.
- b. Reporting periods. The tax imposed for each calendar quarter is due and payable on the last day of the month succeeding the calendar quarter for which imposed. A return shall be filed with the Town Treasurer, by those furnishing at retail such rooms and lodging, on or before the same date on which such tax is due. Such returns shall show the gross receipts of the preceding calendar quarter from such retail furnishing of room or lodging, the amount of taxes imposed for such period, and such other information as the Town Treasurer deems necessary. All such returns shall be signed by the person required to file a return or duly authorized agent. The Town Treasurer may, for good cause, extend the time for filing any return, but in no event longer than one month from the filing date.
- c. Marketplace providers, as defined by Wis. Stat. §66.0615(1)(bt), shall pay all applicable room taxes for marketplace sellers, as defined by §66.0615(1)(bu), in accordance with Wis. Stat. §66.0615(1r).

**4. Failure to file return.** If any person fails to file a return as required by this chapter, the Town Treasurer shall make an estimate of the amount of the gross receipts. Such estimates shall be made for the period for which such person failed to make a return and shall be based upon any information which is in the Town Treasurer's possession or may come into the Town Treasurer's possession. On the basis of this estimate, the Town Treasurer shall compute and determine the amount required to be paid to the Town, adding to the sum thus arrived at a penalty equal to 10% thereof. One or more such determinations may be made for one or more than one period.

**5. Interest on unpaid taxes.** All unpaid taxes under this chapter shall bear interest at the rate of 1% per month from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the Town Treasurer. An extension of time within which to file a return shall operate to extend the due date of the return for the purposes of interest computations.

**6. Delinquent returns; Late Fees; Penalty.**

- a. The tax imposed by this chapter shall become delinquent if not paid within 30 days of the tax return filing deadline.

**7. Records to be maintained.** Every person liable for the tax imposed by this section shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the Town Clerk or Town Treasurer and this chapter shall require. Such records shall be retained and made available for a period of five years from the date of a filing period.

**8. Confidentiality maintained.** All tax returns, schedules, exhibits, writings or audit reports relating to such returns on file with the Town Treasurer are deemed to be confidential, except the Town Treasurer may divulge their contents to the following and no others:

- a. The person who filed the return.
- b. Officers, agents or employees of the Federal Internal Revenue Service or the State Department of Revenue.
- c. Officers, employees or agents of the Town Auditors.
- d. Such other public officers of the Town of Wheaton when deemed necessary.

**9. Violations and penalties.** Any person who is subject to the tax imposed by this chapter who fails or refuses to permit the inspection of records by the Town after such inspection has been duly requested, or who fails to file a return as provided in this chapter, or who violates any other provision of this chapter, shall be subject to:

- a. A forfeiture, not to exceed 5% of the room tax, may be imposed for a failure to comply with a request to inspect and audit required financial records.
- b. Require the amount of taxes due to be paid plus interest at the rate of 1% per month on the unpaid balance. No refund or modification of the payment may be granted until the person files a correct room tax return, and permits the municipality to inspect and audit the financial records.
- c. Forfeiture, not to exceed 25% of the room tax due for the previous year or \$3,000, whichever is

less, of tax imposed, in the event the room tax is not paid.

d. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense.

**10. Effective Date.** This Ordinance is effective on passage and posting or adoption as a Chapter in a Code of Ordinances as provided by law.

Adopted on this \_\_\_\_\_ day of \_\_\_\_\_ 2022 by Town Board.

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Town Board Supervisor

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Town Board Supervisor

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Town Board Supervisor

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Town Board Chair

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Town Board Supervisor

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ATTEST: Town Clerk