

## **CHAPTER 12**

### **LICENSES AND PERMITS**

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**12.01 LICENSES REQUIRED.** A license shall be required for each of the following businesses or activities at the indicated license fee, which shall be for one year unless otherwise indicated:

- (1) SODA WATER BEVERAGES. \$5.
- (2) CIGARETTES. \$5.
- (3) DOGS. (a) Neutered and Spayed. \$3.
- (4) DIRECT SELLERS. \$5 investigation fee.

**12.02 GENERAL PROVISIONS AS TO LICENSES.** (1) **TERMS INTERCHANGEABLE.** The words "license" and "permit" as used throughout this chapter shall be interchangeable.

(2) **LICENSE REQUIRED.** No person shall engage in any business or activity enumerated in 12.01 without a license therefor as provided by this chapter.

(3) **APPLICATION.** Application for a license required by this chapter shall be made to the Clerk on a form furnished by the Village and shall contain such information as may be required by the provisions of this chapter or as may be otherwise required by the Village Board.

(4) **LICENSE FEES.** (a) **FEES TO ACCOMPANY APPLICATION.** License fees imposed under 12.01 shall accompany the application. If a license is granted, the Clerk shall issue the applicant a receipt for his license fee.

(b) **REFUNDS.** No fee paid shall be refunded unless the license is denied.

- (5) **GRANTING OF LICENSES.** Unless otherwise designated, licenses required by this chapter shall be issued by the Village Clerk.
- (6) **TERMS OF LICENSES.** Unless otherwise provided by this chapter or State law, all licenses issued hereunder, shall expire on June 30 in the year of issuance unless issued for a shorter term, when they shall expire at midnight of the last effective day of the license.
- (7) **FORM OF LICENSE.** All licenses issued hereunder shall show the dates of issue and expiration and the activity licensed and shall be signed by the Clerk.
- (8) **RECORDS OF LICENSES.** The Clerk shall keep a record of all licenses issued.
- (9) **DISPLAY OF LICENSES.** All licenses hereunder shall be displayed upon the premises or vehicle for which issued or, if carried on the person, shall be displayed to any officer of the Village upon request.
- (10) **COMPLIANCE WITH ORDINANCES REQUIRED.** It shall be a condition of holding a license under this chapter that the licensee complies with all ordinances of the Village. Failure to do so shall be cause for suspension or revocation of the license.
- (11) **TRANSFER OF LICENSES.** All licenses issued hereunder shall be personal to whom issued, and no license shall be transferred without the consent of the Board.
- (12) **RENEWAL OF LICENSES.** Unless otherwise provided, all applications for renewal of licenses hereunder shall be made to the Clerk 15 days prior to their renewal date.
- (13) **CONSENT TO INSPECTION.** An applicant for a license under this chapter thereby consents to the entry of authorized representatives of the Village upon the licensed premises at all reasonable hours for the purposes of inspection and search, and consents to removal from the premises and introduction into evidence in prosecutions for

violations of this chapter all things found therein in violation of this chapter or State law.

- (14) **REVOCAION AND SUSPENSION OF LICENSES.** (a) Except as otherwise provided, any license issued under this chapter may be revoked for cause by the Village Board. No license shall be revoked except upon written verified complaint filed with the Board by the Village President, a member of the Board or a resident of the Village. The licensee shall be served with a written copy of the charges and shall be given an opportunity to be heard before the Board. The licensee shall be given notice of such hearing, which shall be not more than 20 or less than 5 days after notice, except as otherwise agreed between the parties.
- (b) At such hearing, the licensee shall be entitled to be represented by counsel, shall have the right to present and cross-examine witnesses and, upon request, may have subpoenas issued by the Village President or presiding officer of the Board to compel the attendance of witnesses.
- (c) After hearing the evidence, the Village Board may revoke such license or impose a limited period of suspension. The determination of the Board shall be final, subject to review under **Ch. 68, Wis. Stats.**, provided the licensee shall not be entitled to a further hearing granted by the Village Board.
- (d) If the licensee does not apply for a hearing within the time provided, the Village Board may revoke the license.

**12.03 CIGARETTES AND TOBACCO PRODUCTS.** No person shall in any manner, upon any pretense or by any device, directly or indirectly, sell, exchange, barter, dispose of or give away any cigarettes or tobacco products to any person not holding a license as herein provided or a permit under **139.30 to 139.41 or 139.79, Wis. Stats.**, without first obtaining a license from the Village Clerk.

**12.04 DOGS AND OTHER ANIMALS.** (1) **LICENSE REQUIRED.** Every person owning, keeping or harboring a dog in the Village which is more than 5 months of age shall annually within 60 days after January 1, or at such other time as he may come into possession,

charge or custody of any unlicensed dog more than 5 months of age, register such dog or dogs in the office of the Village Clerk.

- (2) **FEES.** The owner shall annually pay the Village Treasurer a license fee as provided in 12.01 for each dog 5 months of age or older or one half the required fee if the dog becomes 5 months old after July 1 of the license year. The Village Treasurer's receipt therefor shall be presented to the Village Clerk before he shall issue any license hereunder. A late fee of \$5 shall also be assessed from every owner of a dog 5 months of age or older if the owner failed to obtain a license prior to April 1 of each year.
- (3) **FORM OF LICENSE, COLLAR TAGS, EXPIRATION.** Licenses issued shall be on forms furnished by the county clerk and shall be accompanied by collar tags also furnished by the county clerk. Such forms and tags shall be as specified in **174.07, Wis. Stats.** For each license so issued, the Clerk shall pay to the county clerk 1/2 of the sum collected. All licenses shall expire on December 31 of each year.
- (4) **STATE REGULATIONS. Chapter 174, Wis. Stats.,** pertaining to licensing of dogs is made a part of this chapter by reference.
- (5) **DOGS NOT TO RUN AT LARGE.** No owner or person in control of or having custody of a dog shall allow the same to run at large within the Village. A dog is considered to be running at large if it is off the premises of its owner and not under the control of the owner or some other person.
- (6) **HARBORING CERTAIN DOGS PROHIBITED.** No person shall own, harbor or keep a dog which:
  - (a) Habitually pursues any vehicle upon any public street, alley or highway.
  - (b) Habitually pursues any person walking upon the sidewalk adjacent to the premises where such dog is kept or upon the public highway adjacent to such premises.
  - (c) Assaults or attacks any person.

- (d) Is vicious. Showing that a dog has bitten, attacked or injured any person shall constitute a prima facie, showing that such dog is vicious.
- (e) Habitually howls or barks.
  
- (7) **ENFORCEMENT.** The pound officer and any police officer shall attempt to seize and impound any dog found running at large in the Village or which does any of the things prohibited under sub. (6) and confine the same in a suitable dog pound.
- (8) **ATTEMPT TO NOTIFY OWNER.** The pound or officer to whom the dog is delivered shall make a reasonable effort to determine ownership. If ownership can be determined, such individual shall be notified in person or by mail as to where the dog is detained. If the owner is unknown or does not claim the dog within 7 days after the dog is delivered to the pound, the pound officer shall dispose of the dog in a proper and humane manner or may release the dog as provided in **174.046 (7), (8), (9), Wis. Stats.**
- (9) **BOARDING FEE AND RELEASE FROM POUND.** A boarding fee of \$5 per dog shall be paid to the pound officer. No dog shall be released from the pound without evidence of proper license, payment of boarding fees and payment of other penalties for violation of this section.

**12.05 DIRECT SELLERS, SERVICE VENDORS. (1)**

- REGISTRATION REQUIRED.** No person shall engage in direct sales or render a service on public property within the Village without being registered for that purpose as provided in this section and upon review by the Plan Committee.
- (2) **DEFINITIONS.** As used in this section, the following terms shall have the meaning indicated:
    - (a) **CHARITABLE ORGANIZATION.** Includes any benevolent, philanthropic, patriotic or eleemosynary person, partnership, association or corporation or one purporting to be such.
    - (b) **CLERK.** The Village Clerk.

- (c) **DIRECT SELLER.** Any individual who, for himself or for a partnership, association or corporation, sells goods or takes sales orders for the later delivery of goods at any location other than the permanent business place or residence of such individual, partnership, association or corporation and shall include, but not be limited to, peddlers, solicitors and transient merchants. The sale of goods includes donations required by the direct seller for the retention of goods by a donor or prospective customer.
- (d) **GOODS.** Includes personal property of any kind and shall include goods provided incidental to services offered or sold.
- (e) **PERMANENT MERCHANT.** A direct seller who for at least one year prior to the consideration of the application of this section has continuously operated an established place of business in this Village and now does business from his residence.
- (f) **SERVICE VENDOR.** Any individual who, for himself or for a partnership, association, or corporation, provides a service or entertainment on public property within the Village of Ephraim. Service vendors would include, but not be limited to, carriage or buggy ride vendors, caricaturists, balloon artists, musicians, jugglers, etc.

Any person selling or offering for sale a service unconnected with the sale or offering for sale of goods, such service to be non-competitive to services already provided by permanent Ephraim merchants.

- (3) **EXEMPTIONS.** The following shall be exempt from all provisions of this section:
  - (a) Any person delivering newspapers, fuel, dairy products or bakery goods to regular customers on established routes.
  - (b) Any person selling goods at wholesale to dealers in such goods.
  - (c) Any person selling agricultural products which such person has grown.

- (d) Any permanent merchant or employee thereof who takes orders away from the established place of business for goods regularly offered for sale by such merchant within this county and who delivers such goods in their regular course of business.
  - (e) Any person who has an established place of business where the goods being sold are offered for sale on a regular basis and in which the buyer has initiated contract with and specifically requested a home visit by such person.
  - (f) Any person who has had or one who represents a company that has had a prior business transaction such as a prior sale or credit arrangement with the prospective customer.
  - (g) Any person holding a sale required by statute or by order of any court and any person conducting a bona fide auction sale pursuant to law.
  - (h) Any employee, officer or agent of a charitable organization who engages in direct sales for or on behalf of such organization, provided that there is submitted to the Clerk proof that such charitable organization is registered under **s.s. 440.41 Wis. Stats.** Any charitable organization not registered under **s.s. 440.41, Wis. Stats.,** or which is exempt from that statute's registration requirements, shall be required to register under this section.
  - (i) Any person who claims to be a permanent merchant but against whom complaint has been made to the Clerk that such person is a transient merchant; provided that there is submitted to the Clerk proof that such person has leased for at least one year or purchased the premises from which he is conducting business or proof that such person has conducted such business in this Village for at least one year prior to the date complaint was made.
- (4) **REGISTRATION.** (a) Applicants for registration must complete and return to the Clerk a registration form furnished by the Clerk which shall contain the following information:
1. Name, permanent address and telephone number and temporary address.
  2. Age, height, weight, color of hair and eyes.

3. Name, address and telephone number of the person, firm, association or corporation that the direct seller represents or is employed by or whose merchandise is being sold.
  4. Temporary address and telephone number from which business will be conducted, if any.
  5. Nature of business to be conducted and a brief description.
  6. Proposed method of delivery of goods, if applicable.
  7. Make, model and license number of any vehicle to be used by applicant in the conduct of his business.
  8. Last cities, villages, and towns, not to exceed 3, where applicant conducted similar business.
  9. Place where applicant can be contacted for at least 7 days after leaving this Village.
  10. Statement as to whether applicant has been convicted of any crime or ordinance violation related to applicant's transient merchant business within the last 5 years, the nature of the offense and the place of conviction.
  11. Applicant's Seller's Permit number.
- (b) Applicants shall present to the Clerk for examination:
1. A driver's license or some other proof of identity as may be reasonably required.
  2. A State certificate of examination and approval from the sealer of weights and measures where applicant's business requires use of weighing and measuring devices approved by State authorities.
  3. A State health officer's certificate where applicant's business involves the handling of food or clothing and is required to be

certified under State law; such certificate to state that applicant is apparently free from any contagious or infectious disease, dated not more than 90 days prior to the date the application for license is made.

(c) At the time the registration is returned, a fee of \$5 (for direct sellers) or \$25 (for service vendors) shall be paid to the Clerk to cover the cost of processing such registration. The applicant shall also sign a statement appointing the Clerk his agent to accept service of process in any civil action brought against the applicant arising out of any sale or service performed by the applicant in connection with the direct sales activities of the applicant if the applicant cannot, after reasonable effort, be served personally. Upon payment of the fee and signing of the statement, the Clerk shall register the applicant as a direct seller and date the entry. Such registration shall be valid for a period of one year from the date of entry, subject to subsequent refusal as provided in par. (5) (b) below.

(5) **INVESTIGATION.** (a) Upon receipt of each application, the Clerk may refer it immediately to the Sheriff who may make and complete an investigation of the statements made in such registration.

(b) The Clerk shall refuse to register the applicant if it is determined pursuant to investigation that the application contains any material omission or materially inaccurate statement; complaints of a material nature have been received against the applicant by authorities in the last cities, villages and towns, not exceeding 3, in which the applicant conducted similar business; the applicant was convicted of a crime, statutory violation or ordinance violation within the last 5 years, the nature of which is directly related to the applicant's fitness to engage in direct selling; or the applicant failed to comply with any applicable provision of par. (4) (b) above.

(6) **APPEAL.** Any person denied registration may appeal the denial through the appeal procedure provided by ordinance or resolution of the Village Board or, if none has been adopted, under the provisions of **ss68.07 through 68.17, Wis. Stats.**

(7) **REGULATION OF DIRECTOR SELLERS/SERVICE VENDORS. PROHIBITED PRACTICES.** (1) Direct sellers

prohibited from: calling at any dwelling or other place between the hours of 9 p.m. and 9 a.m. except by appointment; calling at any dwelling or other place where a sign is displayed bearing the words "No Peddlers", "No Solicitors" or words of similar meaning; calling at the rear door of any dwelling place or remaining on any premises after being asked to leave by the owner, occupant or other person having authority over such premises.

- (2) A direct seller or service vendor shall not misrepresent or make false, deceptive or misleading statements concerning the quality, quantity or character of any goods offered for sale or services, the purpose of his visit, his identity or the identity of the organization he represents. A charitable organization direct seller shall specifically disclose what portion of the sale price of goods being offered will actually be used for the charitable purpose for which the organization is soliciting. Such portion shall be expressed as a percentage of the sale price of the goods.
  - (3) No direct sellers or service vendor shall impede the free use of sidewalks and streets by pedestrians and vehicles. Where sales are made from vehicles, all traffic and parking regulations shall be observed.
  - (4) No direct seller or service vendor shall make any loud noises or use any sound amplifying device for the purpose of attracting customers for a sale if the noise is capable of being plainly heard outside a 100' radius of the source.
  - (5) No direct seller or service vendor shall allow rubbish or litter to accumulate in or around the area in which he is conducting business.
- (b) **DISCLOSURE REQUIREMENTS.** 1. After the initial greeting and before any other statement is made to a prospective customer, a direct seller shall expressly disclose his name, the name of the company or organization he is affiliated with, if any, and the identity of goods or services he offers to sell.
2. If any sale of goods is made by a direct seller or any sales order for the later delivery of goods is taken by the seller, the buyer shall have the right to cancel such transaction if it involves the extension of

credit or is a cash transaction of more than \$25, in accordance with the procedure as set forth in **ss 423.203, Wis. Stats.** The seller shall give the buyer 2 copies of a typed or printed notice of that fact as required by **ss 423.203 (1) (a), (b) and (c), (2) and (3), Wis. Stats.**

3. If the direct seller takes a sales order for the later delivery of goods, he shall at the time the order is taken provide the buyer with a written statement containing the terms of the agreement, the amount paid in advance, whether full, partial or nothing, the name, address and telephone number of the seller, the delivery or performance date and whether a guarantee or warranty is provided and, if so, the terms thereof.

(8) **RECORDS.** The sheriff shall report to the Clerk all convictions for violation of this section and the Clerk shall note any such violation on the record of the registrant convicted.

(9) **REVOCAION OF REGISTRATION.** (a) Registration may be revoked by the Village Board after notice and hearing, if the registrant made any material omission or materially inaccurate statement in the application for registration, made any fraudulent, false, deceptive or misleading statement or representation in the course of engaging in direct sales, violated any provision of this section or was convicted of any crime or ordinance or statutory violation which is directly related to the registrant's fitness to engage in direct selling.

(b) Written notice of the hearing shall be served personally on the registrant at least 72 hours prior to the time set for the hearing; such notice shall contain the time and place of hearing and a statement of the acts upon which the hearing will be based.

**12.06 PERMITS. (1) FIREWORKS.** No person or group of persons shall sell or offer for sale or use, keep, discharge or explode any fireworks except toy pistol paper caps within the limits of the Village unless authorized by a permit issued by the Village President with the concurrence of the Fire Chief. Such authorization shall be issued only for public patriotic displays and shall be conducted only by competent operators with due regard for the safety of lives and property. Before issuing a permit, the Village President shall require the applicant or applicants to post an indemnity bond in the sum of \$2,000 for the

payment of all claims that might arise from the discharge of fireworks under such permit.

- (2) **BRUSH AND GRASS FIRES.** No person shall start a fire for the purpose of burning brush or grass except under a written permit issued by the Fire Chief. If the Fire Chief deems it advisable, the burning shall be done only when men and equipment such as he may deem necessary are on the site.
- (3) **BOAT RACES AND EXHIBITIONS.** Permits shall be obtained from the chairman of the Harbor Commission before holding any scheduled water races or exhibitions by watercraft of any type.

**12.10 PENALTY.** Except as otherwise provided, in addition to the revocation, suspension or non-renewal of any license or permit issued under this chapter, any person found to be in violation of any provision of this chapter shall be subject to a penalty as provided in **25.04** of this Code of Ordinances.

## **12.06 LODGING TAX**

In this chapter, the following shall apply:

Commission has the meaning defined in Wisconsin Statutes Sec.

66.00615(a). If two or more municipalities in a zone impose a room tax under section (a), the municipalities shall enter into a contract under Wisconsin Statutes Sec. 66.0301 to create a commission under Sec.

66.0301(2). Each municipality in a single zone that imposes a room tax shall levy the same percentage of tax. If the municipalities are unable to agree on the percentage of tax for the zone, the commission shall set the percentage.

Gross receipts have the meaning as defined in Wisconsin Statutes

Sec. 76.48(d): “Gross receipts” means total revenue received from the retail furnishing of rooms, lodging, or similar accommodations by a hotel or motel as defined herein.

Hotel and motel have the meaning as defined in Wisconsin Statutes Sec.

77.32(2) (a)1. “Hotel and motel” means a building or a group of

buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, bed and breakfast establishments lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins, commercial indoor lodging facilities and any other building or group of building in which accommodations are available to the public, except accommodations rented for a continuous period of more than thirty (30) consecutive days and accommodations furnished by any hospitals, sanitariums or nursing homes or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual.

Municipality means the Village of Ephraim, Wisconsin

Payer means the person or entity who owes the tax imposed by this article.

Room tax means the tax imposed by this Ordinance.

Tourism has the meaning as defined in Wisconsin Statutes Sec. 66.0615(1) e): “tourism” means any travel for recreational, business or educational purposes.

Transient has the meaning as defined in Wisconsin Statutes Sec. 77.52(2)(a)l: “transient” means any person residing for a continuous period of less than thirty (30) consecutive days in a hotel, motel, or other furnished accommodations available to the public.

Tourism Entity has the meaning as defined in Wisconsin Statutes Sec. 66.0615. A nonprofit organization that provides staff, development or promotional services for the tourism industry in the municipality, and as one of its primary purposes the generation of paid overnight stays. The tourism entity must have a governing board comprised of over fifty (50%) percent representation from the area’s restaurants, drinking places, gift/souvenir shops, hotels, motels, bed and breakfasts, tourist rooming houses, public golf courses, amusement parks or other tourist attractions; twenty-five (25%) percent or more of the total board must be owner’s or operators of room tax paying lodging establishments.

Tourism promotion and development has the meaning as defined in Wisconsin Statutes Sec. 66.0615 (1) (fm): “Tourism promotion and development” means any of the following that are significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment on which a room tax may be imposed, that are owned by different persons and located within the municipality; or, if the municipality has only one such establishment, reasonably likely to generate paid overnight stays in that establishment:

1. Marketing projects, including advertising media buys, creation and distribution of printed or electronic promotional tourist materials, or efforts to recruit conventions, sporting events, or motor coach groups,
2. Transient tourist informational services.
3. Tangible municipal development, including a convention center.

Tourism Zone has the meaning as defined in Wisconsin Statutes Sec. 66.0615: “Tourism Zone” means an area made up of two or more municipalities that, those municipalities agree, is a single destination as perceived by the traveling public.

### **Section 12.061 Creation of Tourism Zone**

Pursuant to Wisconsin Statutes Sec.66.0615, the Village of Ephraim will join the Door County Tourism Zone for the purpose of promoting the County as a single destination.

### **Section 12.062 Imposition of Room Tax**

(a) Tax Imposed.

Pursuant to Wisconsin Statutes Sec. 66.0615. a tax is hereby imposed on the privilege and services 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 5.5% percent of the gross receipts from such retail furnishing of rooms or lodgings. Such tax shall not be subject to the selective sales tax imposed by Wisconsin Statutes Sec. 77.52(2) (a) 1, and may not be imposed upon sales to the federal government and persons listed under Wisconsin Statutes Sec.77.54 (9a).

(b) Taxation Effective Date.

The effective date of the Room Tax shall be April 1, 2007 or as soon thereafter as practical.

(c) Room Tax Payment Frequency.

Room Tax should be paid by the lodging property on a monthly basis. It should be paid by the end of the month following the month in which it was collected unless the end of the month falls on a Saturday or Sunday, which would make it due on Monday.

1. If the municipality collects the Room Tax directly from each lodging property on a monthly basis, they must then put together a monthly report showing the total amount of Room Tax collected from each property and submit that along with a check for seventy percent (70%) of the total collected to the Commission by the fifteenth of the month following collection or approximately forty-five (45) days after the end of the month from which the Room Tax was collected. The municipality shall also submit copies of each lodging property's Monthly Room Tax return as specified in Section 18.3(e).
2. The Room Tax is owed to the local municipality, which imposed the tax, but for convenience and collection purposes, all checks are to be sent directly to the Commission. If the Room Tax checks for all properties in a municipality are sent directly to the Commission, the Commission will send one check by the fifteenth of each month to the municipality for thirty percent (30%) of all Room Tax collected the previous month along with a report showing the amount of Room Tax collected from each Lodging property. In the latter case, the Commission does all the paper work as part of their monitoring.

(d) Room Tax Responsibility

The correct amount of Room Tax shall accompany each lodging property's monthly tax return and be made payable to the municipality or if the municipality prefers, to the Door County Tourism Zone Commission. If any person liable for any amount of tax under this agreement sells out their business or otherwise quits the business, their successors, or assigns shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the municipal treasurer that it has been paid or a certificate stating that no amount is due. If any person subject to the tax imposed by this agreement fails to withhold such amount of tax from the purchase price

as required, they shall become personally liable for the payment of the amount required to be withheld by them.

(e) Monthly Room Tax Return.

The Monthly Room Tax Return filed with the room tax payment by the lodging property shall contain the following information: name of the business, physical address, postal address, municipality located within, name of the designated person filling out the return, month and year the return is for, total available rental units during the month (number of rental units in the facility multiplied by the days in the month or days they were open), number of rooms or units rented, total lodging sales for the month, room tax to be paid (which should equal total lodging sales multiplied by the 5.5% Room Tax) and the signature of the person filling out this return, attesting to the accuracy. This information will allow the municipality or Commission to judge the accuracy of the return and for the Commission, with all returns in totals to judge the effectiveness of the tourism promotion. The Commission shall, establish the form of the monthly tax return as either a paper and/or electronic document.

(f) Delinquent Room Tax.

Delinquent Room Tax returns shall be subject to a twenty-five dollar (\$25) late filing fee. The tax imposed by this Ordinance shall become delinquent if not paid by the due date of the return. A forfeiture of twenty-five percent (25%) of the room tax due or five thousand dollars (\$5,000.00) whichever is less, of the tax imposed, is hereby established and due and owing in the event that the room tax is not paid within thirty (30) days after the due date of the return. To prevent payment omissions, within ten (10) days of a past due Room Tax payment, the municipal treasurer or clerk or the Commission, if they were to receive the check, should send a written past due statement to the designated person or agent at the late paying lodging business. In addition to this forfeiture, all unpaid taxes under this Ordinance shall bear interest at the rate of 1% per month from the due date of the return until received and deposited by the municipal treasurer or the Commission. Whenever the municipal treasurer or the Commission has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, or that the tax has not been paid, the municipal treasurer or the Commission is authorized to examine and inspect the books, records, memoranda and property of any person in

order to verify the tax liability of that person or another person. The municipal treasurer or Commission shall make an estimate of the amount of tax owed. Based on this estimate, the municipal treasurer or the Commission shall add a penalty of ten percent (10%) thereof. If any past due tax, interest or penalties are due at the beginning of a calendar year, a new annual room tax-lodging permit will not be issued by the clerk of the municipality unless satisfactory financial arrangements have been made with the municipal treasurer and Commission to satisfy payment.

(g) Confidentiality of Reports.

All Room Tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Commission and the municipality are deemed confidential pursuant to Wisconsin Statutes Sec. 66.0615(3) except they may divulge their contents to the following, and no others:

1. The person who filed the return.
2. Officers, employees or agents of the municipal treasurer and the Commission.
3. Other persons for the use in the discharge of duties imposed by law, or in the discharge of the duties of their office (unless otherwise prohibited by law), or by order of a court.

(h) Exemptions in 2007.

The following exemptions shall automatically expire on December 31, 2007. For 2007, there may be exemptions to the collection of the Room Tax subject to audit. Any person or business otherwise required to file a return and make a payment under this Agreement, will be allowed an exemption from the requirement to collect and pay Room Tax for any signed contract dated prior to the adoption of the Agreement in which the contract guarantees the lodging rates and the applicable taxes. This also applies to any gift certificate purchase before the adoption of this Agreement, which is not for a fixed dollar amount, but instead, for the amount paid, guarantees a particular lodging rate and the applicable taxes. This exemption does not apply to reservations made before the adoption of this agreement, which are not binding contracts. The Commission shall establish provisions for the proper reporting of these exemptions.

**Section 12.063 Lodging Establishments to be Licensed**

- (a) License Required. Any party supplying transient lodging in the Village of Ephraim shall obtain, and maintain a permit from the Village Clerk/Administrator permitting the rental of accommodations. No accommodations shall be rented or available for rental for a period of less than thirty (30) days by any party not possessing a lodging permit issued by the Village.
- (b) Permit Application. Any party furnishing lodging accommodations to transient guests in the Village shall annually file, on or before the end of the year, with the Village Clerk/Administrator, an application to operate each place of business subject to this Ordinance. There shall be no cost for the filing of the application for the permit. The application form shall include, at minimum, the following information:
1. The name of the business under which the person, partnership or corporation transacts business or intends to transact business. (This name shall agree with that used for Sales Tax Permits.)
  2. The name of the agent for the business or other person designated as responsible to remit the Room Tax, means to contact this person including email address, postal address, telephone number, fax number and cell phone number.
  3. The physical and mailing address of the business.
  4. Number of rental units at the location for each month of the year during which the business is operating.
  5. The signature of the person designated in item b. above.
- (c) Permit Review and Issuance. The Village Clerk/Administrator may accept the application, review it for accuracy and issue the permit. A copy of all applications should be submitted by the Village Clerk/Administrator, before the end of January, to the Commission that is responsible for monitoring the collection of Room Taxes. The permit shall not be assignable. The permit shall only be valid for the person named on the application as being responsible to remit the Room Tax. In cases where that person should change or the ownership should change during the life of the permit, the application and issuance of a new permit shall be necessary.
- (d) Penalty for Violation. Any party in violation of the terms of this Ordinance shall be subject to a forfeiture of not less than \$20 nor more than \$100 for each violation. Each room or unit separately rented and

each day of such rental shall be a separate violation. In addition, the Village may obtain injunctive relief to discontinue violation of this Ordinance. Any party deemed to have violated this Ordinance shall be obligated to pay the costs of prosecution, in addition to actual attorney fees expended by the Village.

(d) ***Penalty for Failure to Obtain and Maintain a Permit for the Rental of Accommodations***

Any party in violation of the terms of this Ordinance by failing to obtain or maintain a lodging permit, when such permit is required, shall be subject to a forfeiture of not less than \$20 nor more than \$100 for each violation. Each room or unit separately rented or offered for rent and each day of such rental or offer for rental of such unit shall be a separate violation. In addition, injunctive relief is hereby authorized to discontinue violation of this ordinance. Any party deemed to have violated this ordinance shall be obligated to pay the costs of prosecution, in addition to actual attorney fees expended in the enforcement of this ordinance.

**Section 12.064 Creation of a Commission**

(a) Commission Purpose.

The municipalities shall enter into a contract under Wisconsin Statutes '66.0615 to create a commission under the Intergovernmental Cooperation provisions of Wisconsin Statutes 66.03W (2). The Commission shall contract with a Tourism Entity for the promotion of the destination with a minimum of 70% of the room taxes collected.

(b) Commission Membership.

The Commission created by a Tourism Zone Agreement under Wisconsin Statutes '66.0615 shall consist of the following members:

1. Two (2) members from each, municipality in which annual tax collections exceed \$300,000.
2. One (1) member from each, municipality in which annual tax collections are \$300,000 or less.
3. Two additional members, who represent the Wisconsin hotel and motel industry, shall be appointed to the Commission by the chairperson of the Commission, shall serve for a one-year term at the pleasure of the chairperson and may be reappointed. These members shall, not be members of the Board of Directors or employees of the Tourism Entity.

(c) Commission Member Appointment Process and Term of Office.

Members of the Commission shall be appointed by the principal elected official in the municipality and shall be confirmed by a majority vote of the members of the municipality's governing body who are present when the vote is taken. Commissioners shall serve a one-year term, at the pleasure of the appointing official and may be reappointed. If a member of the Commission resigns or is removed for cause, the municipal body that appointed the member may appoint another person to fulfill the unexpired term. If the subject member was appointed by the chairperson they may appoint another person to fill the unexpired term. Members of the Commission shall receive no pay, but may be reimbursed for their travel expense.

(d) Applicability of State Open Meetings Law

While membership on the Commission is provided for each municipality in the zone agreement, all membership positions need not be filled if a municipality does not see a need. A member community that does not appoint a representative shall not count towards the determination of a quorum. The Commission shall be subject to the provisions of the Wisconsin Open Meetings and Open Records laws as amended.

(e) Role of Commission.

The Commission shall, perform such tasks as are specified in the Tourism Zone Agreement.

**Section 12.065 Distribution of Room Taxes Collected**

Upon receipt of the room taxes that are collected, the municipality shall distribute a minimum of seventy (70%) percent of the room taxes to the Tourism Zone Commission. The municipality shall retain, thirty (30%) percent of the room taxes or less for such purposes as the Village Board shall determine. All municipalities will still receive their monthly, quarterly and annual reports if Room Tax checks are sent directly to the Commission.

**Section 12.066 Tourism Entity**

The Commission shall contract with a Tourism Entity who shall spend the room taxes on tourism promotion and development. The Tourism Entity shall not use any of the room tax revenue to construct or develop a lodging

facility.

**Section 12.067 Tracking and Reporting Room Tax Revenue**

**Expenditures**

The Tourism Entity shall track the use of Room Tax revenues and expenditures and state its impact on generating paid over night stays in the community. The Tourism Entity shall permit and allow inspections of its records pertaining to the use of the room tax funds upon request of the Tourism Commission at reasonable times. The Tourism Entity shall provide a written report as determined by the Tourism Commission, no less than annually, and such report shall be available to the Municipality and public upon request.

**Section 12.068 Effective Date**

This ordinance shall be effective on its passage and publication with the following condition that at least two (2) of the municipalities listed below adopt the Room Tax and Tourism Zone Agreement in substantially the same form prior to April 1, 2007 or as soon thereafter as practical.

- Village of Washington
- Village of Sister Bay
- Village of Baileys Harbor
- Village of Gibraltar
- Village of Egg Harbor
- Village of Egg Harbor
- Village of Ephraim
- City of Sturgeon Bay

