

**1983 Assembly Bill 892**

Date of enactment: **May 10, 1984**  
Date of publication: **May 18, 1984**

**1983 Wisconsin Act 514**

AN ACT *to renumber 66.75; and to create 66.75 (2) and (3) of the statutes, relating to authorizing municipalities to impose a forfeiture as a method of enforcing room taxes.*

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 66.75 of the statutes is renumbered 66.75 (1).

SECTION 2. 66.75 (2) and (3) of the statutes are created to read:

66.75 (2) As a means of enforcing the collection of any room tax imposed under sub. (1), the town, village or city may:

(a) Whenever the town, village or city has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, inspect and audit the financial records of any person subject to sub. (1) pertaining to the furnishing of accommodations to determine whether or not the correct amount of room tax is assessed and whether or not any room tax return is correct.

(b) Enact a schedule of forfeitures, not to exceed 5% of the tax under sub. (1) or par. (c), to be imposed on any person subject to sub. (1) who fails to comply with a request to inspect and audit the person's financial records under par. (a).

(c) Determine the tax under sub. (1) according to its best judgment if any person required to make a return fails, neglects or refuses to do so for the amount, in the manner and form and within the time prescribed by the town, village or city.

(d) Require each person who is subject to par. (c) to pay an amount of taxes the town, village or city determines to be due under par. (c) plus interest at the rate of one percent per month on the unpaid balance. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the town, village or city to inspect and audit his or her financial records under par. (a).

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(e) Enact a schedule of forfeitures, not to exceed 25% of the room tax due for the previous year under sub. (1) or par. (c) or \$5,000, whichever is less, to be imposed for failure to pay the tax under sub. (1).

(3) The town, village or city shall provide by ordinance for the confidentiality of information obtained under sub. (2) but shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The town, city or village may provide for the publishing of statistics classified so as not to disclose the identity of particular returns. The town, village or city shall provide that persons violating ordinances enacted under this subsection may be required to forfeit not less than \$100 nor more than \$500.

**SECTION 3. Terminology changes.** Wherever the term “section” appears in the following section of the statutes, the term “subsection” is substituted: 66.75 (1), as renumbered.

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