

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2120/3dn
MES:kjf:ph

December 12, 2011

Senator Olsen:

Please review this version of the draft, especially the penalty and forfeiture provisions, to ensure that it is consistent with your intent. The instructions state that penalty and forfeiture money paid to DOR should be used to offset DOR's costs in collecting the reports described in sub. (4) (a). What if the amount of penalties and forfeitures paid to the department exceed its costs to collect the reports? What would you like done with any penalties and forfeitures collected by DOR that exceed the department's costs?

The instructions did not really specify any penalty that could be imposed on a commission or tourism entity for improper use of room tax revenues. Because a commission or tourism entity may not have access to much revenue besides room tax revenue, I'm not sure that allowing the court to impose a forfeiture would work. Instead, this version of the bill allows a court to prevent a municipality from forwarding any additional room tax revenue to a commission or tourism entity for a period of time determined by the court. Is this consistent with your intent?

The instructions also state that if an individual who brings an action under sub. (5) (d) is successful, he or she may recover his or her "court fees." My understanding is that court fees are already reimbursed under current law in ch. 814. The bill awards the prevailing plaintiff costs and reasonable attorney fees. Is this your intent?

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