

# ROOM TAX ORDINANCE TOWN OF WORCESTER

## Amendment #2021-0720

*Ordinance number to be supplied by township*

# \_\_\_\_\_ **ROOM TAX.** (1) Effective April 1, 2022, the Town establishes a 4.0% room tax under the provision of §66.0615, Wis. Stats., which is hereby adopted by reference as if fully set forth herein.

(2) **RECORDS AND TAXATION.**

(a) Every person or entity liable for the tax imposed by this chapter shall keep or cause to be kept such records, receipts, invoices, and other pertinent papers in such form as the Town Treasurer requires.

(b) 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 that the Town Treasurer may divulge their contents to the following and no others:

(1) The person or entity who filed the return.

(2) Officers, agents or employees of the Federal Internal Revenue Service or the State Department of Revenue.

(3) The Assessor, Town Attorney, Town Chairperson, and Auditor.

(4) Such other public officials of the Town, when deemed necessary

(c) No person having an administrative duty under this chapter shall make known in any manner the business affairs, operations, or information obtained by an investigation of records of any person or entity of whom a tax is imposed by this chapter, or the amount or source of income, profits, losses, expenditures, or any particulars thereof, set forth or disclosed in any return, or to permit any return or copy thereof to be seen or examined by any person, except as provided herein.

(3) **PENALTY; FORFEITURE.** Any person or entity who is subject to the tax imposed by this chapter who fails or refuses to permit the inspection of his/her records by the Town Treasurer after such inspection has been duly requested by the Town Treasurer, or who fails to file a return to pay the room tax when required, or who violates any other provisions herein shall, in addition to the other charges and penalties imposed herein or under state law, be subject to a forfeiture of not less than \$100.00 nor more than \$500.00. Each day in violation is deemed to constitute a separate offense.