



Tourism Commission Meeting Agenda

Monday, February 02, 2026 at 6:30 PM

Columbus City Hall – 105 N. Dickason Boulevard

Call to Order

Notice of Open Meeting

Approval of Agenda

Approval of Minutes

1. Consider and take action to approve the Tourism meeting minutes from January 5, 2026.

Public Comment

New Business

2. Consider and take action regarding 2026 Tourism marketing activities
3. Discuss developing a plan to contract a designated local tourism entity per State Statutes

Adjourn

*A quorum of city committees and/or commissions may be present at this meeting. No action will be taken or considered by those committees and/or commissions.



Tourism Commission Meeting Minutes

Monday, January 05, 2026 at 6:30 PM

Columbus City Hall – 105 N. Dickason Boulevard

Call to Order

The meeting was called to order at 6:34pm.

Notice of Open Meeting

The meeting was noticed according to law.

Approval of Agenda

Famularo motioned to approve the agenda, with a second by Hammer. The motion was carried unanimously.

Approval of Minutes

1. Consider and take action regarding approving the Tourism Commission meeting minutes from November 3, 2025

Roelke motioned to approve the meeting minutes as presented from November 3, 2025. Famularo seconded the motion.

The motion was carried unanimously.

Public Comment

There were no members of the public for comment in attendance, and no correspondence was received by staff.

New Business

2. Consider and take action to approve Tourism Grant final reports

Bennett presented the final reports from the 2025 tourism grant awardees. Bennett made recommendations to approve all of the awarded grants except for the Historical Society's as they reached out to have the award rescinded as they could not host their grand opening event for their museum in 2025. They would apply in 2026. The inclusion of photos for the reports and some of the analytics were well received. Walcott commented that the photos will be useful for future marketing of these events.

Famularo motioned to approve the reimbursements as recommended by staff. Roelke seconded the motion. Additional discussion included staff giving advice for improving marketability of photos and for copyright sensitive events, look at good rehearsal pics.

Bennett gave a roll call vote: Walker - aye, Hammer - aye, Famularo - aye, Walcott - aye, and Roelke - aye. The motion was carried unanimously.

Adjourn

The Tourism Commission discussed its next meeting date and set it for February 2nd, 2026. They would like to discuss event marketing ideas and Famularo would like to learn more about Placer.ai.

Famularo motioned to adjourn the meeting with a second by Roelke. The motion was carried unanimously. The meeting was adjourned at 6:57pm.

*A quorum of city committees and/or commissions may be present at this meeting. No action will be taken or considered by those committees and/or commissions.

** These minutes will be approved at a future meeting and may be amended. These minutes are respectfully submitted by David Bennett, Communications and Economic Development Coordinator **



Agenda Item Report

Meeting Type: Tourism Commission

Meeting Date: February 2, 2026

Item Title: Consider and take action regarding 2026 Tourism marketing activities

Submitted By: David Bennett, Communications & Economic Development Coordinator

Detailed Description of Subject Matter:

2025 saw a marketing focus shift towards a digital-primary strategy. A core component of this strategy was a year-long Google ads campaign that included some seasonal ads. This resulted in nearly doubling the amount of traffic to the Tourism website. There has been an increase in users for the events calendar and the Facebook page has seen an additional 50 subscribers, which puts it the 1000 subscriber milestone.

There are various paid and low/no cost marketing opportunities available for generally promoting Tourism activities to visitors of the city. Additionally, content is key, and both the Tourism Commission and staff will need to be strategic in that regard. One of the content strategies discussed at previous meetings involved creating itineraries that highlight local events and attractions while connecting them with lodging, shopping, and dining experiences.

Staff plans to leverage the resources of the State's tourism department in aiding in marketing tourism activities and attractions to visitors.

List all Supporting Documentation Attached:

- Budget Statement
- 2024-2025 Tourism Digital Marketing Analytics
- Marketing Costs

Action Requested of the Tourism Commission:

Discuss marketing ideas and give staff direction for 2026 marketing of tourism activities

Strategic Plan Objective: None

Tourism Budget Statement

3-Year Snapshot Comparison

Revenue Accounts	2024 Actual	2025 Actual	2026 Budget
250-414135-000 Room Tax Fund Contr.	\$ 34,705.02	\$ 34,216.05	\$ 33,000.00
250-424218-000 State; Grant	\$ 0.00	\$ 0.00	\$ 0.00
250-484810-000 Misc. Revenues	\$ 0.00	\$ 0.00	\$ 0.00
250-484820-000 Interest Income	\$ 229.34	\$ 101.11	\$ 75.00
250-484830-000 Kayak Rentals	\$ 0.00	\$ 128.95	\$ 1,000.00
250-494990-000 Carryover P.Y. Funds	\$ 0.00	\$ 0.00	\$ 20,000.00
TOTAL REVENUES	\$ 34,934.36	\$ 34,446.11	\$ 54,075.00

Expense Accounts	2024 Actual	2025 Actual	2026 Budget
250-511000-249 Materials & Services	\$ 9,962.50	\$ 500.00	\$ 20,325.00
250-511000-310 Web/Media	\$ 1,671.21	\$ 1,634.42	\$ 2,000.00
250-511000-313 Marketing/Advertising	\$ 6,927.99	\$ 6,009.22	\$ 6,000.00
250-511000-345 Special Events	\$ 229.34	\$ 10,000.00	\$ 10,000.00
250-568000-610 Contr. to Gen. Fund	\$ 13,567.16	\$ 15,936.08	\$ 15,750.00
TOTAL EXPENSES	\$ 32,358.20	\$ 34,079.72	\$ 54,075.00

Balance Account	2024 Actual	2025 Actual	2026 Budget
250-342000 Tourism Fund Balance	\$ 62,999.29	\$ 63,365.68	\$ 63,365.68

YTD Budget Activity and Previous Year Comparison

Revenue Accounts	2025 Actual	2026 Budget	2026 Actual
250-414135-000 Room Tax Fund Contr.	\$ 34,216.05	\$ 33,000.00	\$ 0.00
250-424218-000 State; Grant	\$ 0.00	\$ 0.00	\$ 0.00
250-484810-000 Misc. Revenues	\$ 0.00	\$ 0.00	\$ 0.00
250-484820-000 Interest Income	\$ 101.11	\$ 75.00	\$ 0.00
250-484830-000 Kayak Rentals	\$ 128.95	\$ 1,000.00	\$ 0.00
250-494990-000 Carryover P.Y. Funds	\$ 0.00	\$ 20,000.00	\$ 0.00
TOTAL REVENUES	\$ 34,446.11	\$ 54,075.00	\$ 0.00

Expense Accounts	2025 Actual	2026 Budget	2026 Actual
250-511000-249 Materials & Services	\$ 500.00	\$ 20,325.00	\$ 0.00
250-511000-310 Web/Media	\$ 1,634.42	\$ 2,000.00	\$ 461.73
250-511000-313 Marketing/Advertising	\$ 6,009.22	\$ 6,000.00	\$ 0.00
250-511000-345 Special Events	\$ 10,000.00	\$ 10,000.00	\$ 0.00
250-568000-610 Contr. to Gen. Fund	\$ 15,936.08	\$ 15,750.00	\$ 0.00
TOTAL EXPENSES	\$ 32,358.20	\$ 54,075.00	\$ 461.73

- Materials & Services received carry over from 2025 of \$20,000
- \$461.73 spent in Web/Media for CivicPlus website
- Special Events supports the Room Tax Grants and is reported after disbursement
- Contr. to Gen. Fund goes towards Staffing for tourism activities

Digital Media Analytics 2024 vs 2025

Platform	2024 Views	2025 Views	2024 Clicks	2025 Clicks
Google Ads	61,114	508,787	1,539	17,142
Google Analytics	16,623	9,893	11,634	7,688
Facebook	7,882	40,058	553	400
Events.com	54,265	19,026	9,340	5,252

Notes:

- Significant increase in Google Ads is tied to a more consistent campaign rather than doing a handful of spot campaigns.
- Google Analytics shows a decrease in 2025 due to the transition switchover from Google's ceasing of its previous analytics capturing to a new system. We'll get a more accurate picture in 2026 and 2027.
- Facebook saw a significant increase in views but declined slightly in clicks. However, followers increased by 50.
- Significant decrease to metrics in Events.com as we are measuring stats from calendar events that only City staff and/or Chamber of Commerce input. The decrease is from more entities using the calendar and inputting events themselves. Events.com is working on a back-end dashboard to monitor the calendar in its entirety regardless of who shares to it.

2026 Marketing

Total Budgeted for General Tourism Advertising: \$6,000.00

Costs for Paid Marketing Products

Digital Products

- Google Ads: \$5,278.04
- Events.com: varies
- Email/Text Alerts: part of Tourism's contribution to the City website

Video Products

- Discover Wisconsin: up to \$5,000
- Good Karma Brands (DailyDodge): TBD
- WMTV Channel 15: up to \$8,500

Print Products

- Madison Media Partners
 - Columbia County Travel Guide \$535
 - Dodge County Travel Guide \$535
 - 4th of July Ad Book
 - Holiday Train Ad: up to \$7,000
- The Greater Valley Guide: up to \$1,750
- Redbud Players (via American Family Insurance): \$200

Radio Products

- Good Karma Brands (WBEV): TBD

Low or No Additional Cost Marketing Opportunities

- Itinerary marketing content – combine local events and activities with lodging and shopping and dining experiences for specific audiences. (ex. Kayak on the Crawfish River, then dine at Mullen's, and don't forget a souvenir at the state's largest Antique Mall)
- Sending media releases to local news outlets. (no guarantee they'll run it)
- Leveraging State tourism resources



Agenda Item Report

Meeting Type: Tourism Commission

Meeting Date: February 2, 2026

Item Title: Discuss developing a plan to contract a designated local tourism entity per State Statutes

Submitted By: David Bennett, Communications & Economic Development Coordinator

Detailed Description of Subject Matter:

According to WI State Statutes, 66.0615 (1m)(b), the municipality-created Tourism Commission shall contract with another organization to perform the functions of a tourism entity if no tourism entity exists in that municipality.

Two options exist for the City's Tourism Commission to contract with a potential tourism entity:

1. A nonprofit organization that spends at least 51 percent of its revenues on tourism promotion and tourism development and provides destination marketing staff and services for the tourism industry in a municipality.
2. A nonprofit organization that was incorporated before January 1, 2015, spends 100 percent of the room tax revenue it receives from a municipality on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality.

Contracting a tourism entity may not impact how the City's current mechanism for room tax is applied, nor negatively impact the Tourism Commission itself. Funds raised by the Room Tax would have 70% committed to tourism and continue to be overseen by the Tourism Commission. The Tourism Commission can then forward an amount to the contracted tourism entity to only be spent on tourism activities. The tourism entity would have to comprise its board as specified in WI State Statutes and report to the municipality.

Staff in conjunction with the Tourism Commission will need to develop a plan to implement in designating and contracting with a local organization as a tourism entity.

List all Supporting Documentation Attached:

- Wisconsin State Statutes 66.0615, Room Tax

Action Requested of the Tourism Commission:

Discuss planning for contracting with a designated tourism entity and give staff direction for that plan

Strategic Plan Objective: None

66.0615 Room tax; forfeitures.

(1) In this section:

- (a) “Commission” means an entity created by one municipality or by 2 or more municipalities in a zone, to coordinate tourism promotion and tourism development for the zone.
- (am) “District” has the meaning given in s. [229.41 \(4m\)](#).
- (b) “Hotel” has the meaning given in s. [77.52 \(2\) \(a\) 1.](#)
- (bt) “Marketplace provider” has the meaning given in s. [77.51 \(7i\)](#), to the extent that the marketplace provider facilitates the sale or furnishing of rooms, lodging, or other accommodations to transients under sub. [\(1m\) \(a\)](#). [66.0615\(1\)\(bt\)](#)
- (bu) “Marketplace seller” has the meaning given in s. [77.51 \(7j\)](#).
- (c) “Motel” has the meaning given in s. [77.52 \(2\) \(a\) 1.](#)
- (d) “Municipality” means any city, village or town.
- (de) “Occupant” means a person who rents a short-term rental through a marketplace provider.
- (df) “Owner” means the person who owns the residential dwelling that has been rented.
- (di) “Residential dwelling” means any building, structure, or part of the building or structure, that is used or intended to be used as a home, residence, or sleeping place by one person or by 2 or more persons maintaining a common household, to the exclusion of all others.
- (dk) “Short-term rental” means a residential dwelling that is offered for rent for a fee and for fewer than 30 consecutive days.
- (dm) “Sponsoring municipality” means a city, village or town that creates a district either separately or in combination with another city, village, town or county.
- (e) “Tourism” means travel for recreational, business or educational purposes.
- (f) “Tourism entity” means a nonprofit organization that came into existence before January 1, 2015, spends at least 51 percent of its revenues on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality, except that if no such organization exists, a municipality may contract with one of the following entities:
1. A nonprofit organization that spends at least 51 percent of its revenues on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality.
 2. A nonprofit organization that was incorporated before January 1, 2015, spends 100 percent of the room tax revenue it receives from a municipality on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality.
- (fm) “Tourism promotion and tourism 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 tax under sub. [\(1m\) \(a\)](#) may be imposed, that are owned

by different persons and located within a municipality in which a tax under this section is in effect; 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 motorcoach groups.
2. Transient tourist informational services.
3. Tangible municipal development, including a convention center.

(g) “Transient” has the meaning given in s. [77.52 \(2\) \(a\) 1.](#)

(h) “Zone” means an area made up of 2 or more municipalities that, those municipalities agree, is a single destination as perceived by the traveling public.

(1m)

(a) The governing body of a municipality may enact an ordinance, and a district, under par. [\(e\)](#), may adopt a resolution, imposing a tax on the sales price from selling or furnishing, at retail, except sales for resale, 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. A tax imposed under this paragraph may be collected from the consumer or user, but may not be imposed on sales to the federal government and persons listed under s. [77.54 \(9a\)](#). A tax imposed under this paragraph by a municipality shall be paid to the municipality and, with regard to any tax revenue that may not be retained by the municipality, shall be forwarded by the municipality to a tourism entity or a commission if one is created under par. [\(c\)](#), as provided in par. [\(d\)](#). Except as provided in par. [\(am\)](#), a tax imposed under this paragraph by a municipality may not exceed 8 percent of the sales price. Except as provided in par. [\(am\)](#), if a tax greater than 8 percent of the sales price under this paragraph is in effect on May 13, 1994, the municipality imposing the tax shall reduce the tax to 8 percent, effective on June 1, 1994.

(am) A municipality that imposes a room tax under par. [\(a\)](#) is not subject to the limit on the maximum amount of tax that may be imposed under that paragraph if any of the following apply:

1. The municipality is located in a county with a population of at least 380,000 and a convention center is being constructed or renovated within that county.
2. The municipality intends to use at least 60 percent of the revenue collected from its room tax, of any room tax that is greater than 7 percent, to fund all or part of the construction or renovation of a convention center that is located in a county with a population of at least 380,000.
3. The municipality is located in a county with a population of less than 380,000 and that county is not adjacent to a county with a population of at least 380,000, and the municipality is constructing a convention center or making improvements to an existing convention center.
4. The municipality has any long-term debt outstanding with which it financed any part of the construction or renovation of a convention center.

(b)

1. If a single municipality imposes a room tax under par. (a), the municipality may create a commission under par. (c). The commission shall contract with another organization to perform the functions of a tourism entity if no tourism entity exists in that municipality.

2. If 2 or more municipalities in a zone impose a room tax under par. (a), the municipalities shall enter into a contract under s. 66.0301 to create a commission under par. (c). If no tourism entity exists in any of the municipalities in the zone that have formed a commission, the commission shall contract with another organization in the zone to perform the functions of the tourism entity. 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.

3. A commission shall monitor the collection of room taxes from each municipality in a zone that has a room tax.

4. A commission shall contract with one tourism entity from the municipalities in the zone to obtain staff, support services and assistance in developing and implementing programs to promote the zone to visitors.

(c)

1. If a commission is created by a single municipality, the commission shall consist of 4 to 6 members. One of the commission members shall represent the Wisconsin hotel and motel industry. Members shall be appointed under subd. 3.

2.

a. If the commission is created by more than one municipality in a zone, the commission shall consist of 3 members from each municipality in which annual tax collections exceed \$1,000,000, 2 members from each municipality in which annual tax collections exceed \$300,000 but are not more than \$1,000,000 and one member from each municipality in which annual tax collections are \$300,000 or less. Except as provided in subd. 2. b., members shall be appointed under subd. 3.

b. 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.

3. 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 for a one-year term, at the pleasure of the appointing official, and may be reappointed.

4. The commission shall meet regularly, and, from among its members, it shall elect a chairperson, vice chairperson and secretary.

5. The commission shall report any delinquencies or inaccurate reporting to the municipality that is due the tax.

(d)

1. A municipality that first imposes a room tax under par. (a) after May 13, 1994, shall spend at least 70 percent of the amount collected on tourism promotion and tourism development. Any amount of room tax collected that must be spent on tourism promotion and tourism development shall either be forwarded to the commission for its municipality or zone if the municipality has created a commission, or forwarded to a tourism entity.

2. Subject to par. (dm), if a municipality collects a room tax on May 13, 1994, it may retain not more than the same percentage of the room tax that it retains on May 13, 1994. If a

municipality that collects a room tax on May 1, 1994, increases its room tax after May 1, 1994, the municipality may retain not more than the same percentage of the room tax that it retains on May 1, 1994, except that if the municipality is not exempt under par. (am) from the maximum tax that may be imposed under par. (a), the municipality shall spend at least 70 percent of the increased amount of room tax that it begins collecting after May 1, 1994, on tourism promotion and development. Any amount of room tax collected that must be spent on tourism promotion and tourism development shall either be forwarded to the commission for its municipality or zone if the municipality has created a commission, or forwarded to a tourism entity.

3. A commission shall use the room tax revenue that it receives from a municipality for tourism promotion and tourism development in the zone or in the municipality.

4. The commission shall report annually to each municipality from which it receives room tax revenue the purposes for which the revenues were spent.

5. The commission may not use any of the room tax revenue to construct or develop a lodging facility.

6. If a municipality issued debt or bond anticipation notes before January 1, 2005, to finance the construction of a municipally owned convention center or conference center, nothing in this section may prevent the municipality from meeting all of the terms of its obligation.

7. Notwithstanding the provisions of subds. 1. and 2., any amount of room tax revenue that a municipality described under s. 77.994 (3) is required to spend on tourism promotion and tourism development shall be forwarded to, and spent by, the municipality's tourism entity, unless the municipality creates a commission and forwards the revenue to the commission.

8. The governing body of a tourism entity shall include either at least one owner or operator of a lodging facility that collects the room tax described in this section and that is located in the municipality for which the room tax is collected or at least 4 owners or operators of lodging facilities that collect the room tax described in this section and that are located in the zone for which the room tax is collected. Subdivision 4., as it applies to a commission, applies to a tourism entity.

(dm) Beginning with the room tax collected on January 1, 2017, by a municipality that collected a room tax on May 13, 1994, as described in par. (d) 2., and retained more than 30 percent of the room tax collected for purposes other than tourism promotion and tourism development, such a municipality may continue to retain, each year, the greater of either 30 percent of its current year revenues or one of the following amounts:

1. For fiscal year 2017, the same dollar amount of the room tax retained as the municipality retained in its 2014 fiscal year.

2. For fiscal year 2018, the same dollar amount of the room tax retained as the municipality retained in its 2013 fiscal year.

3. For fiscal year 2019, the same dollar amount of the room tax retained as the municipality retained in its 2012 fiscal year.

4. For fiscal year 2020, the same dollar amount of the room tax retained as the municipality retained in its 2011 fiscal year.

5. For fiscal year 2021 and thereafter, the same dollar amount of the room tax retained as the municipality retained in its 2010 fiscal year.

(e)

1. Subject to subd. 2., a district may adopt a resolution imposing a room tax under par. (a) in an amount not to exceed 3 percent of total room charges. A majority of the

authorized members of the district's board may vote that, if the balance in a special debt service reserve fund of the district is less than the requirement under s. [229.50 \(5\)](#), the room tax imposed by the district under this subdivision is 3 percent of total room charges beginning on the next January 1, April 1, July 1 or October 1 after the payment and this tax is irrevocable if any bonds issued by the district and secured by the special debt service reserve fund are outstanding. A room tax imposed by a district under this subdivision applies within the district's jurisdiction, as specified in s. [229.43](#), and the proceeds of the tax may be used only for the district's debt service on its bond obligations. If a district stops imposing and collecting a room tax, the district's sponsoring municipality may impose and collect a room tax under par. [\(a\)](#) on the date on which the district stops imposing and collecting its room tax.

2. In addition to the room tax that a district may impose under subd. [1.](#), if the district's only sponsoring municipality is a 1st class city, the district may adopt a resolution imposing an additional room tax. The additional percentage of room tax under this subdivision shall be equal to the percentage of room tax imposed by the sponsoring municipality on the date on which the sponsoring municipality agrees to stop imposing and collecting its room tax, as described under s. [229.44 \(15\)](#). A district shall begin collecting the additional room tax imposed under this subdivision on the date on which the sponsoring municipality stops imposing and collecting its room tax. A room tax imposed by a district under this subdivision applies only within the borders of the sponsoring municipality and may be used for any lawful purpose of the district.

3. A district adopting a resolution to impose the taxes under subd. [1.](#) or [2.](#) shall deliver a certified copy of the resolution to the secretary of revenue at least 120 days before its effective date.

[66.0615\(1m\)\(e\)](#)

(f)

1. The department of revenue shall administer the tax that is imposed under par. [\(a\)](#) by a district and may take any action, conduct any proceeding and impose interest and penalties.

2. Sections [77.51 \(12m\)](#), [\(13\)](#), [\(14\)](#), [\(14g\)](#), [\(15a\)](#), [\(15b\)](#), and [\(17\)](#), [77.52 \(3\)](#), [\(3m\)](#), [\(13\)](#), [\(14\)](#), [\(18\)](#), and [\(19\)](#), [77.522](#), [77.523](#), [77.58 \(1\) to \(5\)](#), [\(6m\)](#), and [\(7\)](#), [77.585](#), [77.59](#), [77.60](#), [77.61 \(2\)](#), [\(3m\)](#), [\(5\)](#), [\(8\)](#), [\(9\)](#), [\(12\) to \(15\)](#), and [\(19m\)](#), and [77.62](#), as they apply to the taxes under subch. [III of ch. 77](#), apply to the tax described under subd. [1.](#)

3. From the appropriation under s. [20.835 \(4\) \(gg\)](#), the department of revenue shall distribute 97.45 percent of the taxes collected under this paragraph for each district to that district and shall indicate to the district the taxes reported by each taxpayer in that district, no later than the end of the month following the end of the calendar quarter in which the amounts were collected. The taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments and all other adjustments. Interest paid on refunds of the tax under this paragraph shall be paid from the appropriation under s. [20.835 \(4\) \(gg\)](#) at the rate under s. [77.60 \(1\) \(a\)](#). Any district that receives a report along with a payment under this subdivision or subd. [2.](#) is subject to the duties of confidentiality to which the department of revenue is subject under s. [77.61 \(5\)](#).

5. Persons who are subject to the tax under this subsection, if that tax is administered by the department of revenue, shall register with the department. Any person who is required to register, including any person authorized to act on behalf of a person who is required to register, who fails to do so is guilty of a misdemeanor.

66.0615(1m)(f)

(g) Sections 77.51 (10), (12m), (13), (13g), (14), (14g), (15a), (15b), and (17), 77.52 (3), (3m), (13), (14), (18), and (19), 77.522, 77.523, 77.53 (7), 77.54, 77.58 (6m), and 77.585, as they apply to the taxes under subch. III of ch. 77, shall apply to the tax imposed under par. (a) by a municipality.

(1r)

(a) A marketplace provider shall collect the tax imposed by a municipality under sub. (1m) for a marketplace seller, unless the marketplace provider has been issued a waiver under s. 77.52 (3m) (b) or (c), and forward it to the municipality, on a quarterly basis, along with a form prepared by the department of revenue as described under par. (b), except that a marketplace provider shall forward the tax to the municipality more frequently if the marketplace provider and the municipality enter into a written agreement providing for more frequent submissions. The marketplace provider shall notify the marketplace seller that the marketplace provider has collected and forwarded the taxes described in this paragraph. A municipality may not impose and collect a room tax from the marketplace seller if the municipality collects the room tax as described in this paragraph.

(b) The form prepared by the department of revenue as described under par. (a) shall contain at least the following information about the room tax imposed under sub. (1m) on the marketplace provider:

1. The total sales for properties located in a municipality with a room tax.
2. The total number of nights properties located in a municipality with a room tax were rented.
3. The rate of the room tax applied to the amount specified in subd. 1.
4. The total tax due for properties located in a municipality with a room tax.

(c) No later than September 29, 2021, and updated annually, the department of revenue shall create a website that contains the following information about room tax collections:

1. The name and mailing address of each municipality that imposes a room tax under sub. (1m).
2. The rate of the room tax imposed by each municipality specified in subd. 1.

(2) As a means of enforcing the collection of any room tax imposed by a municipality or a district under sub. (1m), the municipality or district may do any of the following:

(a) If a municipality or district 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 records of any person subject to sub. (1m) pertaining to the furnishing or selling of accommodations to determine the correct amount of room tax due. A determination under this paragraph shall be provided in writing within 4 years after the due date of the return, unless no return has been filed.

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

(c) Determine the tax under sub. (1m) according to its best judgment if a 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 municipality or district.

(d) Require each person who is subject to par. (c) to pay an amount of taxes that the municipality or district determines to be due under par. (c) plus interest at the rate of 1 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 municipality or district to inspect and audit his or her financial records under par. (a).

(e) Enact a schedule of forfeitures, not to exceed 25 percent of the room tax due for the previous year under sub. [\(1m\)](#) or par. [\(c\)](#) or \$5,000, whichever is less, to be imposed for failure to pay the tax under sub. [\(1m\)](#). This paragraph also applies to a marketplace provider that is required to collect and remit taxes imposed by a municipality under sub. [\(1m\)](#), but that fails to file a return as required in sub. [\(1r\)](#) or pay the required tax.

(2m)

(a) To enforce the collection of a room tax imposed by a district under sub. [\(1m\)](#), the district may exchange audit and other information relating to the room tax with the department of revenue.

(b) To enforce the collection of a room tax imposed by a municipality under sub. [\(1m\)](#), the municipality may jointly inspect and audit the room tax records of a person subject to sub. [\(1m\)](#) with other municipalities only for the purpose of conducting a joint room tax audit. A municipality may provide audit and other information to the department of revenue, and may exchange audit and other room tax related information with any municipality that took part in conducting the joint audit.

(3) The municipality shall provide by ordinance and the district shall provide by resolution for the confidentiality of information obtained under subs. [\(1r\)](#) and [\(2\)](#) 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 municipality or district may provide for the publishing of statistics classified so as not to disclose the identity of particular returns. The municipality or district shall provide that persons violating ordinances or resolutions enacted under this subsection may be required to forfeit not less than \$100 nor more than \$500.

(4)

(a) Except as provided in par. [\(d\)](#), annually, on or before May 1, on a form created and provided by the department of revenue, every municipality that imposes a tax under sub. [\(1m\)](#) shall certify and report to the department all of the following:

1. The amount of room tax revenue collected, and the room tax rate imposed, by the municipality in the previous year.
2. A detailed accounting of the amounts of such revenue that were forwarded in the previous year for tourism promotion and tourism development, specifying the commission or tourism entity that received the revenue. The detailed accounting shall include expenditures of at least \$1,000 made by a commission or a tourism entity.
3. A list of each member of the commission and each member of the governing body of a tourism entity to which the municipality forwarded room tax revenue in the previous year, and the name of the business entity the member owns, operates, or is employed by, if any.
4. For a municipality subject to sub. [\(1m\) \(dm\)](#), the amount of the room tax retained by the municipality in each of the following fiscal years: 2010, 2011, 2012, 2013, and 2014.

(b) The department of revenue shall collect the reports described in par. [\(a\)](#) and shall make them available to the public.

(c) The department of revenue may impose a penalty of not more than \$3,000 on a municipality that does not submit to the department the reports described in par. [\(a\)](#). A municipality may not use room tax revenue to pay a penalty imposed under this paragraph. The penalty shall be paid to the department of revenue.

(d) Notwithstanding the requirement in par. [\(a\) \(intro.\)](#), the information specified in par. [\(a\) 4.](#) may be certified and reported to the department only once if the municipality submits the information not later than May 1, 2022. The department shall make such information available to the public annually in the report described in par. [\(a\) \(intro.\)](#).

History: [1983 a. 189, 514](#); [1993 a. 263, 467, 491](#); [1999 a. 9](#); [1999 a. 150 ss. 565 to 567](#); Stats. 1999 s. 66.0615; [2003 a. 203](#); [2005 a. 135](#); [2007 a. 20](#); [2009 a. 2](#); [2011 a. 18, 32](#); [2013 a. 20](#); [2015 a. 55, 60, 301](#); [2017 a. 59](#); [2019 a. 10](#); [2021 a. 55](#).

A city was authorized to enact a room tax. The gross receipts method was a fair and reasonable way of calculating the tax. *Blue Top Motel, Inc. v. City of Stevens Point*, [107 Wis. 2d 392, 320 N.W.2d 172](#) (1982).

Under sub. (1m) (am), this section favors expenditures to construct or improve convention facilities. However, sub. (1m) (am) only addresses when a municipality may impose a room tax rate of greater than eight percent and is irrelevant when the city has not exceeded that maximum. The only restrictions the rest of the statute places on the use of room tax monies are found in sub. (1m) (d), which directs a municipality to spend a certain percentage on tourism promotion and development, which means the promotion and development of travel for recreational, business, or educational purposes. *English Manor Bed & Breakfast v. Great Lakes Cos.*, [2006 WI App 91, 292 Wis. 2d 762, 716 N.W.2d 531, 05-1358](#).