

**PRESQUE ISLE ORDINANCE NO. 2018-02**

**SHORT-TERM RENTAL OF RESIDENTIAL PROPERTY**

**WHEREAS**, Section 66.1014 of the Wisconsin Statutes was created in 2017 Wisconsin Act 59 preventing political subdivisions from enacting or enforcing an ordinance that prohibits the rental of a residential dwelling for 7 consecutive days or longer; and

**WHEREAS**, this legislation affects some provisions of Subchapter 110. Accommodations Tax; and

**WHEREAS**, additional provisions are necessary to define terms used and record keeping requirements in Subchapter 100;

**THEREFORE, BE IT RESOLVED** that the Town Board of the Town of Presque Isle does ordain the following amendments to Subchapter 110 of the Municipal Code.

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**SubChapter 110. Accommodations Tax**

Note: Additions are shown in red, deletions are crossed out.

110.3(1)(b) 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 two or more persons maintaining a common household to the exclusion of all others.

(d) Transient means any person residing for a continuous period of less than one month in a hotel, motel, or other furnished accommodations available to the public, except as noted in (e).

(e) Short Term Rental means a residential dwelling unit that is located in Zoning District R1 or R5 that is rented for periods of more than six(6) but fewer than 29 consecutive days.

Note: Paragraphs previously labeled (b) through (e) will be renumbered to accommodate paragraphs (b) and (e).

(f) Accommodations Tax means a tax on the gross receipts derived from the business of furnishing at retail, rooms or lodging to Transients or short term rentals by owners or operators of hotels, motels, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations.

(g) Accommodations Tax Permit means a permit issued by the Town of Presque Isle annually to owners or operators of Short Term or Transient Rental properties property hotels.

(h) Quarterly Accommodations Tax Return is a form prescribed and provided by the Town Treasurer to the owners or operators of Short Term or Transient Rental properties hotels, or motels or others, as defined in Section 1(a), for the purposes of computing and payment.

(i) Quarterly Amended Accommodations Tax Return is a form prescribed and provided by the Town Treasurer for the purpose of amending a Quarterly Accommodations Tax Return previously filed with the treasurer that requires correction of clerical or accounting errors.

101.3(3)(d) All Marketplace Rental Companies shall provide the Town Treasurer with a list of all rental properties within the township that they represent (including owner's name and property address), to be updated whenever changes occur. A list of all properties rented each quarter shall also be provided (along with the dollar amount for each) when quarterly returns are submitted as specified in the next section.

Note: Paragraphs previously labeled (e) through (n) will be renumbered to accommodate paragraph (d).

Dated this \_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_, Town Chairman

\_\_\_\_\_, Supervisor

\_\_\_\_\_, Supervisor

ATTEST:

\_\_\_\_\_, Town Clerk

DATE OF PUBLICATION:

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