

AGENDA

FOX CITIES HOTEL ROOM TAX COMMISSION

September 18, 2017

3:00 pm

Fox Cities Convention & Visitors Bureau
3433 West College Avenue, Appleton, Wisconsin

Call to order	Bruce Sherman
Roll call of membership	Bruce Sherman
Approval of June Minutes	Bruce Sherman
Financial Report on Status of Room Tax Collections	Pam Seidl
Status of PAC Bonds	Tony Saucerman
Status of Exhibition Center Project	Karen Harkness
CVB Report 1. Sports Facility Fund Update 2. Lodging Marketplace Tax Collection language in state budget	Pam Seidl
Old Business	Bruce Sherman
New Business	Bruce Sherman
Adjournment	Bruce Sherman

Upcoming meeting dates (all at the CVB) –

December 18, 2017 at 3:00pm

March 19, 2018 at 3:00pm

June 18, 2018 at 3:00pm

REASONABLE ACCOMMODATIONS FOR PERSONS WITH DISABILITIES WILL BE MADE UPON
REQUEST AND IF FEASIBLE.

**FOX CITIES ROOM TAX COMMISSION
MEETING MINUTES**

DATE: June 19, 2017

TIME: 3:00 p.m.

PLACE: Fox Cities Convention & Visitors Bureau

PRESENT: Karen Harkness, Tony Saucerman, Bruce Sherman, Jeff Nooyen, Mike Easker, Al Schaefer, George Dearborn, Deb Johnson, Jim March, Thomas Wilde, Jay Schumerth, Chuck Gifford, Dani Block, Bob Benz

EXCUSED: Teri Matheny, Pam Captain, Lee Meyerhoffer

STAFF: Pam Seidl, Kim Tisler

- I. **CALL TO ORDER:** Mr. Sherman called the meeting to order at 3:00pm. The City of Neenah will reappoint a new Commission member to replace Wayne Streck.
- II. **MINUTES:** Minutes of the March 2017 meeting were mailed in advance. **Ms. Harkness moved approval of the March minutes as presented. Second by Mr. March. Motion carried.**
- III. **FINANCIAL REPORT:** Ms. Seidl reviewed the Commission's financial position as of June 12, 2017, which included a summary of room tax collections through the 1st quarter of the year, along with a Balance Sheet and Summary Income Statement. **Mr. March moved approval of the financial report as presented. Second by Mr. Nooyen. Motion carried.**
- IV. **EXHIBITION CENTER PROJECT:** Ms. Harkness gave a status update on the expo center project. Site work continues and much of the perimeter foundation is complete. The project is running slightly ahead of schedule. The City of Appleton's continues to finalize the details of the financing package.
- V. **CVB REPORT:** Required State of WI Reporting Update: Ms. Seidl provided a projector presentation which gave an overview of the required State of Wisconsin reporting form. A good number of area municipalities had entered incorrect information when reporting online. Ms. Seidl clarified some of the answers to questions asked in the form including clarification of the Fox Cities Convention & Visitors Bureau versus the Fox Cities Room Tax Commission entities. Ms. Seidl will provide each municipality's representative with a document that details additional instruction as to how municipalities should be reporting

online, along with a list of 2016 Commission members and a document that lists payments made to the City of Appleton in 2016.

Sports Facility Fund Update: Ms. Seidl provided an update on the status of the Sports Facilities Fund. The feasibility study done by Sports Facilities Advisory has been presented to the Bureau Board and recommendations resulting from the report are under review. The Town of Grand Chute is donating 60 acres of land and the Fox Cities CVB's Tourism Development Committee has awarded the CVB a grant of \$58,600 that will pay for site testing. Mach IV Engineering and Surveying LLC has been retained to perform property delineation and site borings in order to ensure that the property is buildable. The findings of these tests will be shared with area municipalities once all tests of been completed.

VI. **OLD BUSINESS:** The 2017 annual per Commission fees have been collected from all municipalities with the exception of the Village of Little Chute. This fee will cover members until June 2018.

VII. **NEW BUSINESS:** The Commission considered the following nominations: Bruce Sherman, Chair, Mike Easker, Vice Chair and George Dearborn, Secretary. **Mr. Gifford moved to accept the nominations. Second by Ms. Johnson. Motion carried.**

Appointment of hotel representatives: Fox Cites hotel representatives are currently appointed by the Commission chair. Mr. Sherman suggested that this remain unchanged. There was agreement between all in attendance and no further discussion.

Ms. Seidl reminded everyone of the Commission's meeting schedule dates and times.

VIII. **ADJOURNMENT: Mr. Nooyen moved for adjournment. Second by Mr. Easker. Motion carried.**

Next Meeting: Monday, September 18 at 3 p.m.

Hotel/Motel Transient Room Tax Remittance 2017 - 1st Quarter

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	Twn Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 2,902,435.29	\$ 5,788,331.76	\$ 88,530.00	\$ 915,283.43	\$ 397,068.13	\$ 1,837.70	\$ 1,349.95	\$ 846,622.38	\$ 270.00	\$ -	\$ 10,941,728.64
Room tax receipts for quarter	\$ 290,243.53	\$ 578,833.18	\$ 8,853.00	\$ 91,528.34	\$ 39,706.81	\$ 183.77	\$ 135.00	\$ 84,662.24	\$ 27.00	\$ -	\$ 1,094,172.86
CVB Allocation	\$ 87,073.06	\$ 173,649.95	\$ 2,655.90	\$ 27,458.50	\$ 11,912.04	\$ 55.13	\$ 40.50	\$ 25,398.67	\$ 8.10	\$ -	\$ 328,251.86
LESS amount retained by municipality	\$ 4,353.65	\$ 8,682.50	\$ 132.80	\$ 1,372.93	\$ 595.60	\$ 2.76	\$ 2.02	\$ 1,269.93	\$ 0.41	\$ -	\$ 16,412.59
Net CVB allocation	\$ 82,719.41	\$ 164,967.46	\$ 2,523.11	\$ 26,085.58	\$ 11,316.44	\$ 52.37	\$ 38.47	\$ 24,128.74	\$ 7.70	\$ -	\$ 311,839.27
Exhibition Center allocation	\$ 87,073.06	\$ 173,649.95	\$ 2,655.90	\$ 27,458.50	\$ 11,912.04	\$ 55.13	\$ 40.50	\$ 25,398.67	\$ 8.10	\$ -	\$ 328,251.86
Sports Facilities allocation	\$ 29,024.35	\$ 57,883.32	\$ 885.30	\$ 9,152.83	\$ 3,970.68	\$ 18.38	\$ 13.50	\$ 8,466.22	\$ 2.70	\$ -	\$ 109,417.29
Total remitted to CVB	\$ 198,816.82	\$ 396,500.73	\$ 6,064.31	\$ 62,696.91	\$ 27,199.17	\$ 125.88	\$ 92.47	\$ 57,993.63	\$ 18.50	\$ -	\$ 749,508.41
PAC allocation (remitted to Associated	\$ 58,048.71	\$ 115,766.64	\$ 1,770.60	\$ 18,305.67	\$ 7,941.36	\$ 36.75	\$ 27.00	\$ 16,932.45	\$ 5.40	\$ -	\$ 218,834.57
Municipality allocation to be retained by municipality	\$ 29,024.35	\$ 57,883.32	\$ 885.30	\$ 9,152.83	\$ 3,970.68	\$ 18.38	\$ 13.50	\$ 8,466.22	\$ 2.70	\$ -	\$ 109,417.29
Municipality portion of CVB allocation	\$ 4,353.65	\$ 8,682.50	\$ 132.80	\$ 1,372.93	\$ 595.60	\$ 2.76	\$ 2.02	\$ 1,269.93	\$ 0.41	\$ -	\$ 16,412.59
Total Amount retained by Municipality	\$ 33,378.01	\$ 66,565.82	\$ 1,018.10	\$ 10,525.76	\$ 4,566.28	\$ 21.13	\$ 15.52	\$ 9,736.16	\$ 3.11	\$ -	\$ 125,829.88

Net CVB allocation	\$ 311,839.27
Exhibition Center allocation	\$ 328,251.86
Sports Facilities allocation	\$ 109,417.29
PAC allocation (remitted to Associated	\$ 218,834.57
Total Amount retained by Municipality	<u>\$ 125,829.88</u>
Total	\$ 1,094,172.86

Hotel/Motel Transient Room Tax Remittance 2017 - 2nd Quarter

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	Tw Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 3,435,408.90	\$ 7,652,326.24	\$ 119,254.00	\$ 1,237,171.06	\$ 435,647.89	\$ 9,505.00	\$ 3,837.94	\$ 1,044,729.96	\$ 270.00	\$ -	\$ 13,938,150.99
Room tax receipts for quarter	\$ 343,540.89	\$ 765,232.62	\$ 11,925.40	\$ 123,717.11	\$ 43,564.79	\$ 950.50	\$ 383.79	\$ 104,473.00	\$ 27.00	\$ -	\$ 1,393,815.10
CVB Allocation	\$ 103,062.27	\$ 229,569.79	\$ 3,577.62	\$ 37,115.13	\$ 13,069.44	\$ 285.15	\$ 115.14	\$ 31,341.90	\$ 8.10	\$ -	\$ 418,144.53
LESS amount retained by municipality	\$ 5,153.11	\$ 11,478.49	\$ 178.88	\$ 1,855.76	\$ 653.47	\$ 14.26	\$ 5.76	\$ 1,567.09	\$ 0.41	\$ -	\$ 20,907.23
Net CVB allocation	\$ 97,909.15	\$ 218,091.30	\$ 3,398.74	\$ 35,259.38	\$ 12,415.96	\$ 270.89	\$ 109.38	\$ 29,774.80	\$ 7.70	\$ -	\$ 397,237.30
Exhibition Center allocation	\$ 103,062.27	\$ 229,569.79	\$ 3,577.62	\$ 37,115.13	\$ 13,069.44	\$ 285.15	\$ 115.14	\$ 31,341.90	\$ 8.10	\$ -	\$ 418,144.53
Sports Facilities allocation	\$ 34,354.09	\$ 76,523.26	\$ 1,192.54	\$ 12,371.71	\$ 4,356.48	\$ 95.05	\$ 38.38	\$ 10,447.30	\$ 2.70	\$ -	\$ 139,381.51
Total remitted to CVB	\$ 235,325.51	\$ 524,184.35	\$ 8,168.90	\$ 84,746.22	\$ 29,841.88	\$ 651.09	\$ 262.90	\$ 71,564.00	\$ 18.50	\$ -	\$ 954,763.34
PAC allocation (remitted to Associated	\$ 68,708.18	\$ 153,046.52	\$ 2,385.08	\$ 24,743.42	\$ 8,712.96	\$ 190.10	\$ 76.76	\$ 20,894.60	\$ 5.40	\$ -	\$ 278,763.02
Municipality allocation to be retained by municipality	\$ 34,354.09	\$ 76,523.26	\$ 1,192.54	\$ 12,371.71	\$ 4,356.48	\$ 95.05	\$ 38.38	\$ 10,447.30	\$ 2.70	\$ -	\$ 139,381.51
allocation	\$ 5,153.11	\$ 11,478.49	\$ 178.88	\$ 1,855.76	\$ 653.47	\$ 14.26	\$ 5.76	\$ 1,567.09	\$ 0.41	\$ -	\$ 20,907.23
Municipality	\$ 39,507.20	\$ 88,001.75	\$ 1,371.42	\$ 14,227.47	\$ 5,009.95	\$ 109.31	\$ 44.14	\$ 12,014.39	\$ 3.11	\$ -	\$ 160,288.74

Net CVB allocation	\$ 397,237.30
Exhibition Center allocation	\$ 418,144.53
Sports Facilities allocation	\$ 139,381.51
Associated	\$ 278,763.02
Municipality	\$ 160,288.74
Total	\$ 1,393,815.10

(City of Appleton: includes \$3,422,391.80 2nd quarter/\$13,017.10 past due 1st quarter)

2017 Municipal Room Tax Collections Summary by Quarter

2017	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Net CVB allocation	\$ 311,839.27	\$ 397,237.30	\$ -	\$ -	\$ 709,076.57
Exhibition Center allocation	\$ 328,251.86	\$ 418,144.53	\$ -	\$ -	\$ 746,396.39
Sports Facilities allocation	\$ 109,417.29	\$ 139,381.51	\$ -	\$ -	\$ 248,798.80
PAC allocation (remitted to Associated)	\$ 218,834.57	\$ 278,763.02	\$ -	\$ -	\$ 497,597.59
Total Amount retained by Municipality	\$ 125,829.88	\$ 160,288.74	\$ -	\$ -	\$ 286,118.62
Total	\$ 1,094,172.86	\$ 1,393,815.10	\$ -	\$ -	\$ 2,487,987.96

Member Contributions

	2016 per			
	#members	date paid	member fee	total
Appleton	3	10.24.16	\$ 300.00	\$ 900.00
Grand Chute	3	11.04.16	\$ 300.00	\$ 900.00
Kaukauna	1	02.28.17	\$ 300.00	\$ 300.00
Kimberly	2	10.17.16	\$ 300.00	\$ 600.00
Little Chute	1	10.25.16	\$ 300.00	\$ 300.00
City Menasha	1	10.24.16	\$ 300.00	\$ 300.00
Vlg Fox Crossing	1	10.31.16	\$ 300.00	\$ 300.00
City of Neenah	2	12.19.16	\$ 300.00	\$ 600.00
Town Neenah	1	11.02.16	\$ 300.00	\$ 300.00
Vlg Sherwood	1	10.31.16	\$ 300.00	\$ 300.00
				\$ 4,800.00

	2017 per			
	#members	date paid	member fee	total
Appleton	3	2.28.17	\$ 300.00	\$ 900.00
Grand Chute	3	3.06.17	\$ 300.00	\$ 900.00
Kaukauna	1	2.28.17	\$ 300.00	\$ 300.00
Kimberly	2	2.20.17	\$ 300.00	\$ 600.00
Little Chute	1	7.6.17	\$ 300.00	\$ 300.00
City Menasha	1	6.7.17	\$ 300.00	\$ 300.00
Vlg Fox Crossing	1	2.13.17	\$ 300.00	\$ 300.00
City of Neenah	2	6.7.17	\$ 300.00	\$ 600.00
Town Neenah	1	1.10.17	\$ 300.00	\$ 300.00
Vlg Sherwood	1	2.28.17	\$ 300.00	\$ 300.00
				\$ 4,800.00
				\$ 9,600.00
Herring Clark Law		3.24.17		(2,079.00)
				\$ 7,521.00

13. *Lodging Marketplace Sales and Room Tax Collections.* Expand the applicability of the local room tax so that a municipality may impose the tax on lodging marketplaces and owners of short-term rentals.

Lodging Marketplace Tax Collections. Require a lodging marketplace to register with the Department of Revenue (DOR), on forms prepared by the Department, for a license to collect taxes imposed by the state related to a short-term rental and to collect room taxes imposed by a municipality. Require a lodging marketplace, after applying for and receiving a license, to do all of the following if a short-term rental is rented through the lodging marketplace; (a) collect sales and use taxes from the occupant and forward such amounts to DOR, (b) if the rental property is located in a municipality that imposes a room tax, collect the room tax from the occupant and forward it to the municipality, and (c) notify the owner of the rental property that the lodging marketplace has collected and forwarded to DOR the sales and room taxes described in (a) and (b). Specify that a municipality would not be allowed to impose and collect a room tax from the owner of a short-term rental if the municipality collects the room tax on the residential dwelling from a lodging marketplace. These provisions would first apply to a lodging marketplace that registers with DOR on the effective date of the budget bill.

rented, but the political subdivision may require that the maximum number of allowable rental days within a 365-day period must run consecutively. Require a person who rents the person's residential dwelling to notify the clerk of the political subdivision in writing when the first rental within a 365-day period begins.

Require any person who maintains, manages, or operates a short-term rental, for more than 10 nights each year, to: (a) obtain from the Department of Agriculture, Trade and Consumer Protection a license as a tourist rooming house, as defined in s. 97.01(15k), and (b) obtain from a political subdivision a license for conducting such activities, if a political subdivision enacts an ordinance requiring such a person to obtain a license.

Specify that if a political subdivision has in effect on the effective date of the bill, an ordinance that is inconsistent with this provision, the ordinance would not apply and could not be enforced. Specify that none of these provisions would limit the authority of a political subdivision to enact an ordinance regulating the rental of a residential dwelling in a manner that is not inconsistent with this provision.

Definitions. Define the following: (a) a "lodging marketplace" to mean an entity that provides a platform through which an unaffiliated third party offers to rent a short-term rental to an occupant and collects the consideration for the rental from the occupant; (b) a "short-term rental" to mean a residential dwelling that is offered for rent for a fee and for fewer than 29 consecutive days; (c) an "occupant" to mean a person who rents a short-term rental through a lodging marketplace; (d) an "owner" to mean the person who owns the residential dwelling that has been rented; (e) a "residential dwelling" to mean 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; and (f) a "political subdivision" to mean any city, village, town, or county.