

AGENDA

FOX CITIES AREA ROOM TAX COMMISSION

September 19, 2022

3:00 p.m.

Fox Cities Convention & Visitors Bureau
213 S. Nicolet Road, Grand Chute WI

1. Call to order	Mike Easker
2. Roll call of membership	Mike Easker
3. Approval of March 28, 2022 Meeting Minutes – (ACTION)	Mike Easker
4. Financial Report a. Update on financial status of bonds b. Status of Room Tax Collections – (ACTION)	John Mehan, Baird Pam Seidl
5. CVB Report	Pam Seidl
6. Unfinished Business a. Invitations for other municipalities to join the Tourism Zone	Mike Easker
7. New Business a. Annual Report – (ACTION) b. Review of State Room Tax Statute pertaining to Tourism Zone c. Review of bylaws – (ACTION) d. Election of Officers – (ACTION) e. Appointment of Hotel Industry Representatives – (ACTION)	Mike Easker
8. Adjournment	Mike Easker

Upcoming meeting dates.

- December 19, 2022
- March 20, 2023
- June 19, 2023

All meeting will be held at the Fox Cities CVB: 213 S. Nicolet Rd., Grand Chute

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

Fox Cities Hotel Room Tax Commission 2022-2023 Appointments

Term Started	Term Expires	Commissioner	Represents	Address	City	Phone	Email
June 2022	May 2023	Karen Harkness	City of Appleton	100 N. Appleton St.	Appleton WI 54911	920-832-6408	karen.harkness@appleton.org
March 2022	May 2023	Jeri Ohman	City of Appleton	100 N. Appleton St.	Appleton WI 54911	920-832-6440	Jeri.Ohman@appleton.org
June 2022	May 2023	Cindy Evers	City of Appleton	100 South Riverheath Way	Appleton WI 54915	(920) 903-9256	cindy.evers@interstatehotels.com
June 2022	May 2023	Brad Gehring	Town of Grand Chute	5070 W. Century Farm Blvd	Grand Chute WI 54913	920-739-9323	Brad.Gehring@grandchute.net
June 2022	May 2023	Jim March	Town of Grand Chute	1900 W. Grand Chute Blvd	Grand Chute WI 54913	920-832-4773	jim.march@grandchute.net
June 2022	May 2023	Jeff Ings	Town of Grand Chute	1900 W. Grand Chute Blvd	Grand Chute WI 54913	920-738-7724	jeff.ings@grandchute.net
June 2022	May 2023	Mike Easker	City of Neenah	211 Walnut St.	Neenah WI 54956	920-886-6140	measker@ci.neenah.wi.us
June 2022	May 2023	Brad Schmidt	City of Neenah	211 Walnut St.	Neenah WI 54956	920-886-6126	BSchmidt@ci.neenah.wi.us
June 2022	May 2023	Jennifer Weyenberg	Village of Kimberly	515 W. Kimberly Avenue	Kimberly, WI 54136	920-788-7500	jweyenberg@vokimberly.org
June 2022	May 2023	Dani Block	Village of Kimberly	515 W. Kimberly Avenue	Kimberly, WI 54136	920-788-7500	dblock@vokimberly.org
June 2022	May 2023	William Van Rossum	City of Kaukauna	144 W. Second Street	Kaukauna, WI 54130	920-766-6372	wvanrossum@kaukauna-wi.org
June 2022	May 2023	Dave Kittle	Village of Little Chute	108 W. Main St.	Little Chute WI 54140	920-423-3855	david.kittel@littlechutewi.org
June 2022	May 2023	Thomas Wilde	Town of Neenah	163 Kuettel Ct.	Neenah WI 54956	920-725-0014	twilde@new.rr.com
June 2022	May 2023	George Dearborn	Fox Crossing	2000 Municipal Dr.	Neenah WI 54956	920-720-7104	gdearborn@foxcrossingwi.gov
June 2022	May 2023	Jennifer Sassman	City of Menasha	100 Main Street	Menasha WI 54952	920-967-3630	jsassman@ci.menasha.wi.us
June 2022	May 2023	Bob Benz	Village of Sherwood	N7639 Lower Cliff Rd.	Sherwood WI 54169	920-989-1760	bobmarbenz7@aol.com
June 2020	1 year	Amanda Hedtke	Fairfield Inn & Suites	130 S. Nicolet Rd.	Appleton WI 54914	920-939-8181	Amanda.Hedtke@Brandthg.com
June 2020	1 year	Chuck Gifford	Comfort Suites	3809 W. Wisconsin Ave.	Appleton, WI 54914	(920) 730-3800	cgifford@wiscohoteles.com

**FOX CITIES ROOM TAX COMMISSION
MEETING MINUTES**

DATE: March 28, 2022

TIME: 3:00 p.m.

PLACE: Fox Cities CVB Board Room

PRESENT: Thomas Wilde, Bob Benz, Dani Block, Dave Kittle, Deb Johnson, Mike Easker, George Dearborn, Karen Harkness, Cindy Evers, Brad Gehring, Jennifer Sassman, Jennifer Weyenberg, Jeri Ohman

ABSENT: Jim Gunz, William Van Rossum, Jim March, Chuck Gifford, Jeff Ings

STAFF: Pam Seidl, Kim Tisler

- I. **CALL TO ORDER:** Mr. Easker called the meeting to order at 3:01pm.
- II. **ROLL CALL of MEMBERSHIP:** Commission members introduced themselves to one another, and Ms. Tisler made note of those in attendance. Jeri Ohman and Jennifer Weyenberg were welcomed as new appointees to the Fox Cities Area Room Tax Commission. Ms. Johnson announced that this is her last meeting with the Commission due to her upcoming retirement from the Copperleaf Boutique Hotel.
- III. **MINUTES:** Minutes of the December 2021 were included in the March meeting packet. **Mr. Benz moved approval of the December meeting minutes as presented. Second by Ms. Johnson. Motion carried.**
- IV. **FINANCIAL REPORT:** Ms. Seidl provided an overview of the February 2022 financial report, and gave an update on the status of 4th quarter and year to date 2021 room tax collections. A summary of 2016-2021 collections was included in the meeting packet.

4th quarter 2021 room tax is outstanding from two Town of Grand Chute and one City of Kaukauna Lodging properties.

Mr. Wilde moved approval of the February financial report as presented. Second by Mr. Benz. Motion carried.

- V. **CVB REPORT:**
 - a. Ms. Seidl reported that the CVB's 2022 Plan of Work was approved by their Board in January 2022, and provided an overview of the Plan objectives.
 - b. The Fox Cities Convention & Visitors Bureau's Audited Financial Statements for the Years Ended December 31, 2021 and 2020 has been completed. The final report will be emailed to area municipal representative and members of the Fox Cities Area

Room Tax Commission upon approval by the CVB Board of Directors at their March 2022 meeting.

- c. Ms. Seidl informed Commission members that the CVB has purchased AirDNA for 2022 in order to obtain comprehensive third-party rental data. She shared a document that further clarified the reporting data, and explained the potential value of having this information.

VI. UNFINISHED BUSINESS:

- a. Ms. Seidl has paused conversations regarding invitations to join the Tourism Zone until after the spring elections. She suggested municipal representatives from municipalities participating in the Tourism Zone collaborate with her on these conversations in order to demonstrate the value to the non-member municipalities.
- b. Third Party Rentals: Ms. Seidl explained the process used by Brown County for third party compliance.

VII. NEW BUSINESS:

- a. Ms. Seidl reminded Commission members that State of Wisconsin room tax reports are due May 1. Eric Wied of Associated Trust will be sending the 2021 room tax receipt details.
- b. 2022-23 Appointments: Ms. Seidl will be reaching out to municipal leaders for their 2022-2023 appointees to the Commission. New members will be seated for the June 2022 meeting.

VIII. ADJOURNMENT: Ms. Johnson moved for adjournment. Second by Mr. Kittle. Motion carried.

Next meeting date: Monday, June 20, 2022 at 3 p.m.

**Future 2022 meeting dates: September 19, 2022
December 19, 2022**

Fox Cities Room Tax Commission
Balance Sheet
August 31, 2022

	Current Year	Prior Year
ASSETS		
Current Assets		
Cash		
BLC Fox Cities Rm Tax Comm	23,133.50	23,133.50
Total Cash	23,133.50	23,133.50
Total Current Assets	23,133.50	23,133.50
Other Assets		
	0.00	0.00
Total Other Assets	0.00	0.00
<hr/>		
TOTAL ASSETS	\$ 23,133.50	\$ 23,133.50
 LIABILITIES AND CAPITAL		
Current Liabilities		
	\$ 0.00	\$ 0.00
Total Current Liabilities	0.00	0.00
Long-term Liabilities		
BLC Fox Cities Rm Tax Comm	23,133.50	23,133.50
Total Liabilities	23,133.50	23,133.50
Capital		
Net Income	0.00	0.00
TOTAL LIABILITIES & CAPITAL	\$ 23,133.50	\$ 23,133.50

Fox Cities Room Tax Commission

2022 Room Tax Receipts Reporting

2022 Municipal Room Tax Generated Summarized by Quarter

2022	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
CVB allocation	\$ 410,240.06	\$ 541,270.15			\$ 951,510.21
Exhibition Center allocation	\$ 431,831.64	\$ 569,758.05			\$ 1,001,589.69
Sports Facilities allocation	\$ 431,831.64	\$ 569,758.05			\$ 1,001,589.69
Municipality allocation	\$ 165,535.46	\$ 218,407.25			\$ 383,942.72
Total	\$ 1,439,438.81	\$ 1,899,193.50	\$ -	\$ -	\$ 3,338,632.31

Room Tax Generated Historical Summary

2016	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
CVB allocation	326,922.01	393,617.24	520,032.13	407,835.22	1,648,406.60
Exhibition Cnt allocation	344,128.43	414,333.94	547,402.25	429,300.23	1,735,164.85
Sports Fac allocation	114,709.49	138,111.31	182,467.42	143,100.08	578,388.30
PAC allocation	229,418.95	276,222.62	364,934.83	286,200.15	1,156,776.55
Municiple allocation	131,915.90	158,828.01	209,837.53	164,565.09	665,146.53
Total	1,147,094.78	1,381,113.12	1,824,674.16	1,431,000.77	5,783,882.83
2017					
CVB allocation	312,557.33	401,474.39	513,386.31	377,824.42	1,605,242.45
Exhibition Cnt allocation	329,007.70	422,604.61	540,406.66	397,709.94	1,689,728.91
Sports Fac allocation	109,669.23	140,868.20	180,135.55	132,569.98	563,242.96
PAC allocation	219,338.47	281,736.41	360,271.11	265,139.96	1,126,485.95
Municiple allocation	126,119.62	161,998.43	207,155.89	152,455.48	647,729.42
Total	1,096,692.35	1,408,682.04	1,801,355.52	1,325,699.78	5,632,429.69
2018					
CVB allocation	347,378.36	423,004.62	550,355.53	391,875.51	1,712,614.02
Exhibition Cnt allocation	365,682.68	445,268.03	579,321.61	412,500.53	1,802,772.85
Sports Fac allocation	121,887.14	445,268.03	579,321.61	412,500.53	1,558,977.31
PAC allocation	243,774.29	0.00	-	-	243,774.29
Municiple allocation	140,170.22	170,686.08	222,073.28	158,125.20	691,054.78
Total	1,218,892.69	1,484,226.76	1,931,072.03	1,375,001.77	6,009,193.25
2019					
CVB allocation	343,192.10	444,343.97	628,072.58	424,873.12	1,840,481.77
Exhibition Cnt allocation	361,254.84	467,730.50	661,129.03	447,234.86	1,937,349.23
Sports Fac allocation	361,254.84	467,730.50	661,129.03	447,234.86	1,937,349.23
Municiple allocation	138,481.02	179,296.69	253,432.79	171,440.03	742,650.53
Total	1,204,182.80	1,559,101.66	2,203,763.43	1,490,782.87	6,457,830.76

Room Tax Generated Historical Summary

2020					
CVB allocation	317,175.80	108,696.20	224,840.14	171,036.33	821,748.47
Exhibition Cnt allocation	333,869.26	114,417.05	236,673.83	180,038.24	864,998.38
Sports Fac allocation	333,869.26	114,417.05	236,673.83	180,038.24	864,998.38
Municiple allocation	127,983.22	43,859.87	90,724.97	69,014.66	331,582.72
Total	1,112,897.54	381,390.17	788,912.77	600,127.47	2,883,327.95
2021					
CVB allocation	224,662.21	369,154.75	581,860.64	459,541.13	1,635,218.73
Exhibition Cnt allocation	236,486.54	388,583.95	612,484.88	483,727.51	1,721,282.88
Sports Fac allocation	236,486.54	388,583.95	612,484.88	483,727.51	1,721,282.88
Municiple allocation	90,653.17	148,957.18	234,785.87	185,428.88	659,825.10
Total	788,288.46	1,295,279.83	2,041,616.27	1,612,425.03	5,737,609.59
2022					
CVB allocation	410,240.06	541,270.15			951,510.21
Exhibition Cnt allocation	431,831.64	569,758.05			1,001,589.69
Sports Fac allocation	431,831.64	569,758.05			1,001,589.69
Municiple allocation	165,535.46	218,407.25			383,942.72
Total	1,439,438.81	1,899,193.50	0.00	0.00	3,338,632.31

Summary 2016-2022 Collections

CVB allocation	10,215,222.25
Exhibition Cnt allocation	10,752,886.79
Sports Fac allocation	8,225,828.75
PAC allocation	2,527,036.79
Municiple allocation	4,121,931.80
Total	<u>35,842,906.38</u>

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

Herrling Clark Law 3.24.17 (2,079.00)
 Invoice 33801-01M **\$ 7,521.00**

BLC Bank check payment transfer \$ (7,520.00)
 Balance Acct 1192928 at 12.21.17 **\$ 1.00**

Herrling Clark Law 12.21.17 \$ 9,137.50
 Invoice 44611-00M \$ (7,520.00)
\$ 1,617.50

Herrling Clark Law \$ 250.00
 Invoice 44611-00M 3.29.18 \$ 1,867.50 **Balance due**

1stQ2018 PAC rm tax held by Assoc Trust Deposit**
 5.22.18 \$ 25,000.00
 Herrling Clark payment 5.30.18 \$ (1,867.50)
\$ 1.00 Previous account balance
\$ 23,133.50

** \$25,000 is Room Tax Commission allotment of post bond closing remainder of PAC room tax revenue May 22, 2018.

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

Herrling Clark Law 3.24.17 (2,079.00)
 Invoice 33801-01M **\$ 7,521.00**

BLC Bank check payment transfer \$ (7,520.00)
 Balance Acct 1192928 at 12.21.17 **\$ 1.00**

Herrling Clark Law 12.21.17 \$ 9,137.50
 Invoice 44611-00M \$ (7,520.00)
\$ 1,617.50

Herrling Clark Law \$ 250.00
 Invoice 44611-00M 3.29.18 \$ 1,867.50 **Balance due**

1stQ2018 PAC rm tax held by Assoc Trust Deposit**
 5.22.18 \$ 25,000.00
 Herrling Clark payment 5.30.18 \$ (1,867.50)
\$ 1.00 Previous account balance
\$ 23,133.50

** \$25,000 is Room Tax Commission allotment of post bond closing remainder of PAC room tax revenue May 22, 2018.

2022 Third Party Lodging Room Tax

	1stQ2022	2ndQ2022	3rdQ2022	4thQ2022	Total 2022
City Appleton 2022					
Reported Room Revenue	\$ 565,760.00	\$ 696,447.90			\$ 1,262,207.90
Home Away	\$ 3,699.20	\$ 3,491.98			\$ 7,191.18
Evolve	\$ -	\$ -			\$ -
Agoda	\$ 1,081.26	\$ 726.07			\$ 1,807.33
Air B&B	\$ 51,795.54	\$ 65,426.74			\$ 117,222.28
10% total collection	\$ 56,576.00	\$ 69,644.79	\$ -	\$ -	\$ 126,220.79
Town Grand Chute 2022					
Reported Room Revenue	\$ 43,655.30	\$ 88,676.70			\$ 132,332.00
Air B&B	\$ 2,568.00	\$ 6,027.86			\$ 8,595.86
Agoda	\$ 1,354.52	\$ 2,346.80			\$ 3,701.32
Home Away	\$ 443.01	\$ 493.01			\$ 936.02
10% total collection	\$ 4,365.53	\$ 8,867.67	\$ -	\$ -	\$ 13,233.20
City of Neenah 2022					
Reported Room Revenue	\$ 33,410.10	\$ 51,577.80			\$ 84,987.90
Home Away	\$ 441.34	\$ 588.55			\$ 1,029.89
Agoda	\$ 126.11	\$ 159.41			\$ 285.52
Evolve	\$ 216.90	\$ 421.40			\$ 638.30
Air B&B	\$ 2,556.66	\$ 3,988.42			\$ 6,545.08
10% total collection	\$ 3,341.01	\$ 5,157.78	\$ -	\$ -	\$ 8,498.79
City Kaukauna 2022					
Reported Room Revenue	\$ 33,062.50	\$ 51,541.30			\$ 84,603.80
Home Away	\$ -	\$ 137.16			\$ 137.16
Agoda	\$ 8.16	\$ 43.05			\$ 51.21
Air B&B	\$ 3,298.09	\$ 4,973.92			\$ 8,272.01
10% total collection	\$ 3,306.25	\$ 5,154.13	\$ -	\$ -	\$ 8,460.38
Village Kimberly 2022					
Reported Room Revenue	\$ 9,578.20	\$ 9,140.30			\$ 18,718.50
Air B&B	\$ 957.82	\$ 914.03			\$ 1,871.85
10% total collection	\$ 957.82	\$ 914.03	\$ -	\$ -	\$ 1,871.85
Village Little Chute 2022					
Reported Room Revenue	\$ 16,471.50	\$ 37,356.10			\$ 53,827.60
Air B&B	\$ 1,347.60	\$ 1,938.56			\$ 3,286.16
Agoda	\$ 299.55	\$ 383.11			\$ 682.66
Home Away	\$ -	\$ 1,413.94			\$ 1,413.94
10% total collection	\$ 1,647.15	\$ 3,735.61	\$ -	\$ -	\$ 5,382.76
Town Neenah 2022					
Reported Room Revenue	\$ 12,459.70	\$ 72,364.40			\$ 84,824.10
Air B&B	\$ 669.07	\$ 4,202.39			\$ 4,871.46
Home Away	\$ 576.90	\$ 3,034.05			\$ 3,610.95
10% total collection	\$ 1,245.97	\$ 7,236.44	\$ -	\$ -	\$ 8,482.41
Village Fox Crossing 2022					
Reported Room Revenue	\$ 4,542.00	\$ 18,656.80			\$ 23,198.80
Home Away	\$ 454.20	\$ 1,865.68			\$ 2,319.88
10% total collection	\$ 454.20	\$ 1,865.68	\$ -	\$ -	\$ 2,319.88
City Menasha 2022					
Reported Room Revenue	\$ 5,220.00	\$ -			\$ 5,220.00
Air BnB	\$ 2,164.51	\$ 2,836.07			\$ 5,000.58
Evolve	\$ 522.00	\$ -			\$ 522.00
Home Away	\$ 989.10	\$ 268.10			\$ 1,257.20
10% total collection	\$ 3,675.61	\$ 3,104.17	\$ -	\$ -	\$ 6,779.78
Village Sherwood 2022					
Reported Room Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Home Away	\$ -	\$ -	\$ -	\$ -	\$ -
10% total collection	\$ -	\$ -	\$ -	\$ -	\$ -
2022 Reported Room Revenue	\$ 724,159.30	\$ 1,025,761.30	\$ -	\$ -	\$ 1,749,920.60
2022 Room Tax Receipts	\$ 75,569.54	\$ 105,680.30	\$ -	\$ -	\$ 181,249.84
2022 CVB Allocation	\$ 20,638.54	\$ 29,234.20	\$ -	\$ -	\$ 49,872.74
2022 Exhibition Cntr Allocation	\$ 21,724.78	\$ 30,772.84	\$ -	\$ -	\$ 52,497.62
2022 Sports Facilities Allocation	\$ 21,724.78	\$ 30,772.84	\$ -	\$ -	\$ 52,497.62
2022 Municipality Allocation	\$ 8,327.83	\$ 11,796.25	\$ -	\$ -	\$ 20,124.09
AirBnB	\$ 65,357.29	\$ 90,307.99	\$ -	\$ -	\$ 155,665.28
Agoda	\$ 2,869.60	\$ 3,658.44	\$ -	\$ -	\$ 6,528.04
Evolve	\$ 738.90	\$ 421.40	\$ -	\$ -	\$ 1,160.30
HomeAway	\$ 6,603.75	\$ 11,292.47	\$ -	\$ -	\$ 17,896.22
	\$ 75,569.54	\$ 105,680.30	\$ -	\$ -	\$ 181,249.84

Annual Report of the Fox Cities Area Room Tax Commission 2021

The FOX CITIES AREA ROOM TAX COMMISSION has been created as a Commission under the provisions of Section 66.0615 of the Wisconsin Statutes, formed to coordinate tourism promotion and tourism development using tax revenues generated from the imposition of room taxes in the Fox Cities Tourism Zone pursuant to the Room Tax Act.

Meetings

The Commission met four times in its 2021-2022 session which ran from June 2021 to May 2022. Meetings were held at the Town of Grand Chute Hall, Fox Cities Exhibition Center, and Fox Cities Convention & Visitors Bureau.

Meeting discussions included financial reports on room tax collections, status updates on room-tax funded bonds relating to the Fox Cities Exhibition Center and Community First Champion Center Fox Cities. The Commission also discussed third party rentals and room tax collections for this type of rental. Other discussions focused on a process for inviting other communities to join the Tourism Zone.

Commissioners were appointed from the 10 municipalities comprising the Fox Cities Tourism Zone (see attached for listing).

At the June 2021 meeting of the Commission, officers were elected:

- Mike Easker – Chair
- Jim March – Vice-Chair
- George Dearborn – Secretary

Room Tax Expenditures

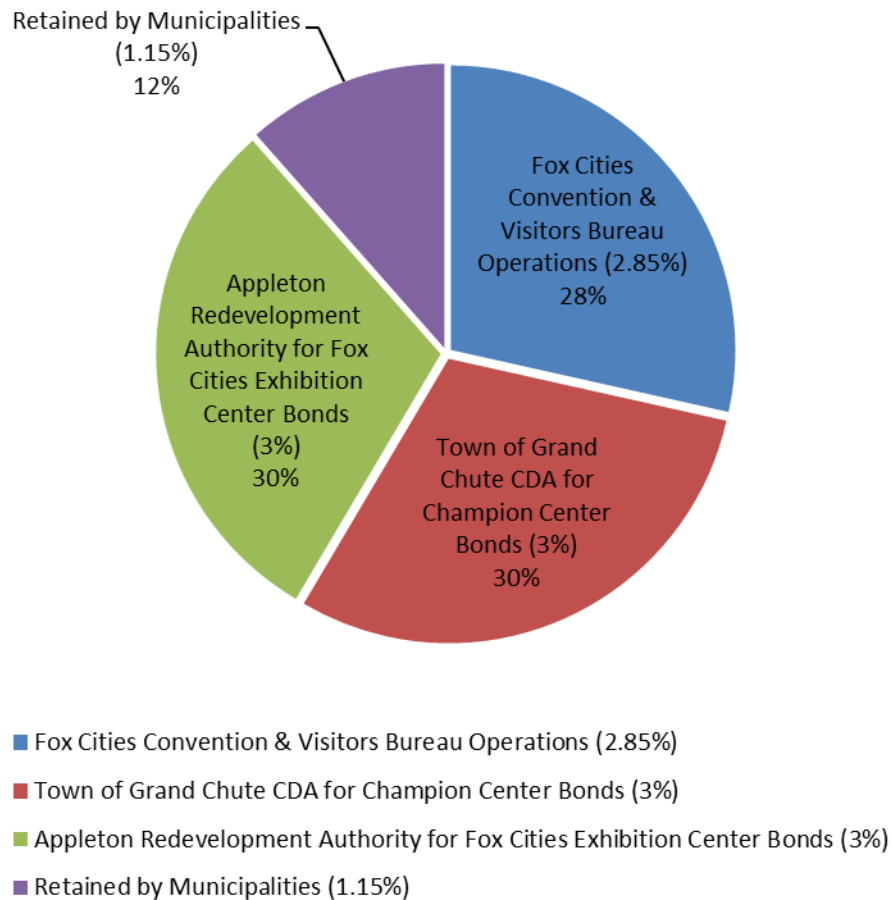
In June of 2018, the Commission, along with the 10 member municipalities, entered into a Fiscal Agency Agreement with Associated Trust to manage all room tax funds. Room Tax funds are now paid by lodging properties directly to Associated Trust which then distributes all room tax funds to the appropriate entities, including back to the municipalities.

The Fox Cities Convention & Visitors Bureau continues to provide the Commission, at no charge, the following administrative services: producing meeting agendas, minutes, summary financial reports and an annual report, along with communication to municipalities regarding their commissioners.

Allocation of Room Tax Funds

The attached financial report shows actual tax collections and the allocations for fiscal 2021 (January to December). A graphic summary of room tax allocations is below:

Fox Cities Room Tax Allocations
Total = 10% Tax



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.](#)
 - (bs) "Lodging marketplace" means an entity that provides a platform through which an unaffiliated 3rd party offers to rent a short-term rental to an occupant and collects the consideration for the rental from the occupant.
 - (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 lodging marketplace.
 - (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 29 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 privilege of furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators, lodging marketplaces, owners of short-term

rentals, and other persons 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 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. Except as provided in par. [\(am\)](#), if a tax greater than 8 percent 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.

(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.
- (g) Sections 77.52 (3m) and 77.523, as they apply to the taxes under subch. III of ch. 77, shall apply to the tax imposed under par. (a) by a municipality.
- (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 exchange audit and other information with the department of revenue and 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 financial records of any person subject to sub. (1m) pertaining to the furnishing of accommodations to determine whether the correct amount of room tax is assessed and whether any room tax return is correct.
- (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 financial 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).
- (3) The municipality shall provide by ordinance and the district shall provide by resolution for the confidentiality of information obtained under sub. (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) 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, beginning in 2017, 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.
- (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.

(5)

(a) A lodging marketplace shall register with the department of revenue, 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. After a lodging marketplace applies for and receives such a license, it shall do all of the following:

1. If a short-term rental is rented through the lodging marketplace, collect sales and use taxes from the occupant and forward such amounts to the department of revenue.
2. If a short-term rental that is rented through the lodging marketplace is located in a municipality that imposes a room tax, collect the room tax from the occupant and forward it to the municipality.
3. Notify the owner of a short-term rental that the lodging marketplace has collected and forwarded the taxes described in subs. 1. and 2.

(b) A municipality may not 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 under par. (a) 2.

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.

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 8 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 and Breakfast v. City of Sheboygan*, 2006 WI App 91, 292 Wis. 2d 762, 716 N.W.2d 531, 05-1358.

FOX CITIES AREA ROOM TAX COMMISSION
BYLAWS

ARTICLE I. NAME AND PURPOSE

Section 1.01 The FOX CITIES AREA ROOM TAX COMMISSION (the "Commission") has been created as a Commission under the provisions of Section 66.0615 of the Wisconsin Statutes ("Room Tax Act"), formed to coordinate tourism promotion and tourism development using tax revenues generated from the imposition of room taxes in the Fox Cities Tourism Zone (as hereinafter defined) pursuant to the Room Tax Act. The jurisdiction of the Commission shall be the area comprised of the CITY OF APPLETON, WISCONSIN, a Wisconsin Municipal corporation and political subdivision ("Appleton"), the CITY OF KAUKAUNA, WISCONSIN, a Wisconsin Municipal corporation and political subdivision ("Kaukauna"), the CITY OF NEENAH, WISCONSIN, a Wisconsin Municipal corporation and political subdivision ("City of Neenah"), the VILLAGE OF KIMBERLY, WISCONSIN, a Wisconsin Municipal corporation and political subdivision ("Kimberly"), the VILLAGE OF LITTLE CHUTE, WISCONSIN, a Wisconsin Municipal corporation and political subdivision ("Little Chute"), the TOWN OF GRAND CHUTE, WISCONSIN, a Wisconsin Municipal corporation and political subdivision ("Grand Chute"), the TOWN OF NEENAH, WISCONSIN, a Wisconsin Municipal corporation and political subdivision ("Town of Neenah"), the VILLAGE OF FOX CROSSING, WISCONSIN, a Wisconsin Municipal corporation and political subdivision ("Village of Fox Crossing"), the CITY OF MENASHA, WISCONSIN, a Wisconsin Municipal corporation and political subdivision ("City of Menasha"), and the VILLAGE OF SHERWOOD, WISCONSIN, a Wisconsin Municipal corporation and political subdivision ("Sherwood"), collectively, the "Municipalities". The area comprising the Municipalities is deemed to be the "Fox Cities Tourism Zone." The Municipalities have determined by written agreement that they are deemed to be one destination as perceived by the traveling public.

Section 1.02 The Commission is a quasi-Municipal body, corporate and politic, that is separate, distinct and independent from the State of Wisconsin and all local units of government. Its jurisdictional boundaries lie within the Fox Cities Tourism Zone. The Commission shall have all powers, authorities, duties and responsibilities set forth in Section 66.0615 of the Wisconsin Statutes and shall be subject to all provisions applicable to Commissions as provided therein. As a quasi-governmental body, the Commission shall comply with all applicable provisions of the Wisconsin Statutes and regulations promulgated thereunder as well as these Fox Cities Area Room Tax Commission Bylaws ("Bylaws").

ARTICLE II. OFFICE

Section 2.01 The principal office for the Commission shall initially be at the Fox Cities Convention and Visitors Bureau (hereinafter "CVB") Office located at ~~3433 W. College Ave~~213 S. Nicolet Rd., Appleton, WI 54914, which is generally the location where Commission meetings shall be held. However, the Commission may locate the principal office within the Fox Cities Tourism Zone and hold meetings within the Fox Cities Tourism Zone as determined by the Commission from time to time.

ARTICLE III. MEMBERSHIP

Section 3.01 Membership on the Commission shall be as prescribed and established under the provisions of Sec. 66.0615(1m)(c)(2) of the Wisconsin Statutes, as amended from time to time.

Section 3.02 The room tax collection totals for the previous year will be determined by the March Commission meeting and these figures will be used to determine membership numbers for the next year. All Commission appointments must be finalized by or at the June Commission Meeting.

Section 3.03 A non-member municipality is eligible to become a member of the Commission, provided that the Municipalities agree in writing that the non-member municipality and the Municipalities are deemed to be one destination as perceived by the traveling public, and it (i) adopts an ordinance to impose a Room Tax consistent with the then-current requirements of this Commission and the Room Tax Act, (ii) becomes a party to all instruments relating to the imposition of Room Tax to which Municipalities in the Fox Cities Tourism Zone are a party, including but not limited to these Bylaws; and (iii) becomes a party to any other instrument as deemed necessary and proper by the Commission.

Formatted: Highlight

Section 3.04 Member municipalities must each pass a resolution adopting these Bylaws. The Commission shall keep on file a copy of each municipal resolution.

ARTICLE IV. COMMISSIONERS

Section 4.01 The business affairs of the Commission shall be overseen by the Officers of this Commission.

Section 4.02 The number of Commissioners comprising the Commission shall be as prescribed under the provisions of Section 66.0615(1m)(c)(2), of the Wisconsin Statutes, as amended from time to time and according to Article III Sec. 3.02 of these Bylaws.

Section 4.03 The terms of office of each Commissioner shall be one (1) year, commencing in June of each year, and shall be appointed by the principal elected official in the municipality making the appointment(s), and the appointment(s) shall be confirmed by a majority vote of the members of the municipality's governing body who are present when the vote is taken in accordance with Section 66.0615(1m)(c)(3). In the event that the beginning month of the office is changed, the Commission may extend the term of sitting members until the new term begins, however such extension shall not extend for more than six months. Commissioners may be reappointed for an unlimited number of terms.

Section 4.04 Vacancies on the Commission shall be filled by the appointing authority who appointed the person whose seat is vacant. A person appointed to fill a vacancy shall serve for the remainder of the unexpired term to which they were appointed.

Section 4.05 Commissioners shall receive no salaries for their services, but may receive reimbursement for their actual and necessary expenses incurred in the performance of their duties, as approved by the Commission.

Section 4.06 The Commission shall provide by resolution that in the event the Commission obtains information from the Municipalities or any other third party provider under subsection (a) below, which information was obtained by the Municipalities under Section 66.0615(2), such information shall remain confidential. All Room Tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the Commission and the Municipalities are deemed confidential, except that the Commission or the Municipalities may divulge their contents to the following:

Formatted: Highlight

(a) Persons for the use in the discharge of duties imposed by law, or in the discharge of the duties of their office (unless otherwise prohibited by law), or by order of a court. The Commission may provide for the publishing of statistics classified so as not to disclose the identity of particular returns.

Formatted: Highlight

The Commission shall provide that persons violating the resolution enacted under this subsection may be required to forfeit not less than one hundred dollars (\$100.00) or more than five hundred dollars (\$500.00). Revenue from fines will become part of the Commission's Discretionary Funds. The Commission may use all lawful and reasonable means to collect amounts owed.

Formatted: Highlight

ARTICLE V. MEETINGS

Section 5.01 All annual, regular, and special meetings of the Commission shall be held at the general meeting location of the Commission unless otherwise provided.

Section 5.02 The Annual Meeting of the Commission shall be held on a date during the month of June of each year, at such time as shall be determined by the Chairperson or through provisions stated in these Bylaws.

Formatted: Highlight

Section 5.03 Regular meetings of the Commission shall be held quarterly in the months of June, September, December, and March at such times as shall be fixed by the Chairperson upon no less than forty-eight (48) hours prior notice.

Section 5.04 Special meetings of the Commission may be called by the Commission Chairperson or by the Vice-Chairperson, in the absence of the Chairperson. Special meetings of the Commission may also be called upon a written request signed by five (5) Commissioners stating the purpose or purposes of such Special Meeting request. The person or persons authorized to call special meetings of the Commission may fix the date and time of such meeting upon no less than forty-eight (48) hours prior notice.

Section 5.05 To the extent provided by these Bylaws, the Commission, or any committee of the Commission, may, in addition to conducting meetings in which each Commissioner

participates in person, and notwithstanding any place set forth in the notice of the meeting by these Bylaws, conduct any annual, regular or special meeting by the use of any electronic means of communication, provided (1) all participating Commissioners may simultaneously hear each other during the meeting and (2) all requirements of the Open Meetings Law are met. A Commissioner participating in a meeting by any means pursuant to this Section 5.05 shall be deemed to be present in person at the meeting.

Formatted: Highlight

Formatted: Highlight

Formatted: Highlight

Section 5.06 Notice of any regular or special meeting shall be provided to the public in accordance with Section 19.84 of the Wisconsin Open Meetings Law and given by written notice, delivered personally, by mail, facsimile transmission or e-mail to each Commissioner at his or her business address, facsimile number, e-mail address or at such other address or number as such Commissioner shall have designated in writing and filed at the Commission's principal office. Such notice shall normally be given at least three (3) calendar days prior to a regular meeting and, in no case, less than forty-eight (48) hours prior to a meeting. In the case of an emergency, notice to Commissioners shall be given at least two (2) hours before a meeting.

Formatted: Highlight

- (a) If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed, with postage thereon prepaid. If notice is given by electronic mail, such notice shall be deemed to be delivered when the sender transmits the message. If notice is given by facsimile transmission, such notice shall be deemed to be delivered when the sender receives in-hand a confirmation sheet indicating that the transmission is complete.
- (b) Whenever any notice is required to be given to any Commissioner under the provisions of these Bylaws, or under the provisions of any statute, a waiver thereof, in writing, signed at any time, whether before or after the time of the meeting, by the Commissioner entitled to such notice, shall be deemed equivalent to the given of such notice. The attendance of a Commissioner at a meeting shall constitute a waiver of notice of such meeting, except where a Commissioner attends a meeting and objects because the meeting is not lawfully called or convened.

Section 5.07 A majority of the number of Commissioners then in office shall constitute a quorum for the transaction of business at any meeting of the Commission.

Section 5.08 Except as otherwise specified by law or these Bylaws, the affirmative vote or approval of a majority of the Commissioners present at a meeting at which a quorum is present, shall be the act of the Commission, or a committee of the Commission in the case of a committee meeting. However, a supermajority vote of two-thirds (2/3) of Commissioners present at a meeting is required to amend these Bylaws. The voting on all matters presented for a vote shall be by voice vote, unless a Commissioner requests a roll call, or if roll call vote is required by law, in which case the Yeas and Nays shall be entered upon the minutes of the meeting. All resolutions or votes of the Commission shall be entered in full in the minutes of the meeting or otherwise reduced to writing.

Formatted: Highlight

Section 5.09 Meetings of the Commission shall generally be conducted by Robert's Rules of Order as revised from time to time.

ARTICLE VI. REPORTS, AUDITS, AND FINANCES

Section 6.01 It is recognized that the Fox Cities Convention and Visitors Bureau will be providing the labor behind the tasks spelled out in this section gratuitously but it is not the intent of the Commission to be a significant burden on the CVB. This effort by the CVB is welcomed and appreciated by the Commission, which will make its best efforts to keep requests of CVB staff minimal.

Section 6.02 The CVB will submit the following reports to the Commission:

- (a) A quarterly report that includes a detailed report of all administrative expenses, if any, of the Commission for the past quarter and a detailed report itemizing all expenses incurred in the past quarter that have been or should have been paid by the Commission. At the discretion of the CVB, the aforementioned reports may be combined into one report. This report should be delivered within sixty (60) days after the end of the quarter.
- (b) An annual report summarizing the activities of the Commission for the prior year and the purposes for which the room tax revenues were spent, as well as a balance sheet and income statement. This report should be delivered within one hundred and eighty (180) days after the end of the calendar year, but in no event less than ten (10) days prior to the Annual Meeting of the Commission as required by Section 5.02.
- (c) Any and all reports submitted to the Commission by the CVB under subsections (a) and (b) above shall be shared with each of the Municipalities so as to comply with the Commissions reporting requirements under Section 66.0615(1m)(d)(4).

Section 6.03 It is anticipated that the Commission funds shall be audited by and through the annual audit of the CVB. Such audit shall be conducted by a reputable and licensed accounting firm with an audit letter issued by a certified public accountant. In the event that an audit is not accomplished by the CVB or the Commission desires to conduct an audit independent of the CVB, the Commission may authorize such an audit upon the affirmative vote of the Commission. This audit shall be conducted as soon as practicable after January 1 and shall be completed and received by the Commission no later than ten (10) days prior to the Annual Meeting of the Commission.

Formatted: Not Highlight

Section 6.04 It is recognized and agreed that each of the Municipalities shall be solely responsible for fulfilling and complying with its own reporting requirements under Section 66.0615(4).

Section 6.05 Room tax revenue is currently designated for various purposes (“Nondiscretionary Funds”). The three percent (3%) designated for the exhibition center remains under the control of the Commission for dispersal to the City of Appleton for Commission approved expenditures in furtherance of construction of the exhibition center in accordance with approved municipal agreements. For the purpose of this section, expenditures shall also include payments for debt service obligations arising out of the exhibition center’s construction including, but not limited to, loan payments, bond payments and the like. These exhibition center funds will be kept separate and distinct from all other funds and are subject to annual audits.

Formatted: Highlight

Section 6.06 Member municipalities are requested to contribute annually by June 1st an amount equal to three hundred dollars (\$300) for each seat on the Commission that is appointed by a municipality for the support of the Commission and conducting of Commission business (“Discretionary Funds”). The Discretionary Funds will be kept separate and distinct from room tax revenues, will be subject to annual audits, and expenditures will only be made upon proper approval of the Commission. The Discretionary Funds will be allowed to accumulate until a twenty thousand dollar (\$20,000) savings is reached, at which time the municipal annual contributions will be suspended until the Discretionary Funds are below fifteen thousand dollars (\$15,000).

Section 6.07 The Commission may approve expenditures of Nondiscretionary Funds for designated and approved purposes and approval of Discretionary Funds for the conduct of Commission business. Upon approval of any expenditure, a payment will be issued to the recipient and approved/signed by the executive director of the CVB and the Commission Chairperson, or Vice-Chairperson in the absence of the Chairperson.

ARTICLE VII. OFFICERS

Section 7.01 The principal officers of the Commission shall be a Chairperson, a Vice-Chairperson, and Secretary/Treasurer. The Commission shall select such officers from its members. Such other officers and assistant officers as may be deemed necessary by action of the Commission may be elected or appointed by the Commission.

Section 7.02 The Chairperson, Vice Chairperson, and Secretary/Treasurer (the “Elected Officers”) shall be elected by the Commissioners at the June meeting of the Commission or at such other time as determined by the Commission. If the election of such officers shall not be held at such meeting, such election shall be held as soon thereafter as it may be convenient. Each officer shall hold office for a term of one (1) year, commencing on the day of his or her election, or until his or her successor shall have been duly elected and shall have qualified, or until his or her death or resignation or until he or she shall have been removed from office in the manner hereinafter provided.

Section 7.03 Any officer or agent elected or appointed by the Commission may be removed by the Commission whenever, in its judgment, the Commission’s best interests will be served thereby. Such removal shall be accomplished by having such matter appear on the agenda of the meeting provided with the notice and such vote occurring according to Roberts Rules of Order by a majority of the members in attendance, provided a quorum has been satisfied.

Section 7.04 A vacancy in any Elected Office will be filled by the Commission for the unexpired portion of the term.

Section 7.05 The Chairperson shall be the Commission’s principal executive officer and, subject to the control of the Commission, shall, in general, supervise all of the business and affairs of the Commission. The Chairperson shall, when present, preside at all meetings of the

Commission. The Chairperson shall have the authority, either alone, with another officer or through his designee, to sign, execute and acknowledge, on behalf of the Commission, all deeds, mortgages, bonds, contracts and other documents or instruments which are necessary or proper in the regular course of the Commission's business or which may be authorized by the Commission, except in cases where the signing and execution thereof shall be expressly delegated by the Commission or by the Bylaws to some other officer or agent of the Commission, or shall be required by law to be otherwise signed or executed. The Chairperson shall in general perform all duties incidental to the office of the Chairperson and such other duties as may be prescribed by the Commission from time to time. The Chairperson shall be an ex-officio member of all of the Commission's committees. In the absence of actual knowledge by third parties to the contrary, the execution of an instrument of the Commission by the Chairperson shall be conclusive evidence, as to such third parties, of his or her authority to execute the instrument on behalf of the Tourism Zone.

Section 7.06 In the absence of the Chairperson, or in the event of the Chairperson's death or inability or refusal to act as directed by the Commission, the Vice-Chairperson shall perform the duties of the Chairperson; and when so acting, shall have all the powers of and be subject to all the restrictions upon the Chairperson. The Vice-Chairperson may sign, with the Secretary/Treasurer, bonds or notes of the Commission and shall perform all other duties as from time to time may be assigned by the Chairperson and/or the Commission. In the absence of actual knowledge by third parties to the contrary, the execution of any instrument of the Commission by the Vice-Chairperson shall be conclusive evidence, as to such third parties, of his or her authority to act in the stead of the Chairperson.

Section 7.07 The Secretary/Treasurer shall:

- (a) Keep or appoint someone to keep the minutes of the meetings of the Commission in one or more books provided for that purpose.
- (b) See that all notices are duly given in accordance with the provisions of these Bylaws or as required by law.
- (c) Act as the custodian or designate an individual to act as custodian of the Commission's records and see that books, reports, statements, certificates and all other documents and records required by law are properly kept and filed.
- (d) Keep a register of the post office address of each Commissioner and each officer, which shall be furnished to the Secretary/Treasurer by each such person.
- (e) Sign with the Chairperson and/or Vice-Chairperson, all bonds, notes, agreements, deeds, instruments, certificates and other documents of the Commission which shall have been authorized by resolution of the Commission.
- (f) Oversee and report on expenditures, balance sheets, and income statements.

(g) In general perform all duties incidental to the office of the Secretary/Treasurer and such other duties as from time to time may be assigned to him or her by the Chairperson and/or the Commission.

Section 7.08 The Commission may, from time to time, appoint, hire and employ such other personnel as it shall deem necessary to exercise and carry out the powers, duties and functions of the Commission. The qualifications, duties and numbers of such personnel shall be consistent with the policies determined by the Commission.

Section 7.09 Officers shall receive no salaries for their services, nor shall they be entitled to reimbursement for their actual and necessary expenses incurred in the performance of their duties, unless approved by the Commission.

ARTICLE VIII. CONTRACTS AND FINANCIAL TRANSACTIONS

Section 8.01 The Commission may authorize any officer or officers and/or employees, to enter into any contract, or to execute and deliver any instrument in the name of and on behalf of the Commission, and such authorization may be general or confined to specific instances. The Chairperson shall have the authority to enter into any contract or to deliver any instrument in the name and on behalf of the Commission with respect to any approved budgetary item or as may be granted by the Commission for other specific items from time to time.

Section 8.02 No loans shall be contracted on behalf of the Commission and no evidence of indebtedness shall be issued in its name unless authorized by or under the authority of a resolution of the Commission. Such authorization may be general or confined to specific instances.

Section 8.03 The Commission shall have the power and authority to enact such rules and regulations, consistent with the provisions of applicable Wisconsin Statutes, as it may deem necessary concerning the issue, transfer, registration and verification of the Commission's financial transactions.

ARTICLE IX. INDEMNIFICATION

Section 9.01 The Commission shall not indemnify any Commissioner, officer or employee of the Commission for any actions taken or expenses incurred in any proceeding, including those in which the Commissioner, officer or employee was a party to such action because he or she is or was at the time of the events upon which proceeding was based, a Commissioner, officer or employee of the Commission.

Section 9.02 Each Commissioner, officer and employee of the Commission shall be responsible for obtaining their own liability coverage or making arrangements to extend their employer's liability coverage, to cover the Commissioner, officer or employee's activities on or in connection with the Commission.

ARTICLE X. ROOM TAX COLLECTION

Section 10.01 It will be each member municipality's responsibility to collect room taxes in accordance with established state and local laws. As stated in the Inter-Governmental Agreement, member municipalities must pay to the designated entity all room taxes collected.

Section 10.02 The Commission shall monitor the collection of room taxes from each of the Municipalities.

Section 10.03 Each of the Municipalities in the Fox Cities Tourism Zone shall levy the same percentage of room tax in accordance with Section 66.0615(1m)(b)(2); and, if the Municipalities cannot agree on the percentage of room tax to be imposed in the Fox Cities Tourism Zone, the percentage of room tax shall be set by the Commission, as prescribed in Section 5.07 and 5.08 of these Bylaws.

Section 10.04 In the event there are delinquencies in the amount of room tax revenue collected by a member municipality, or in the event there are inaccuracies in a member municipality's reporting of room tax revenue, the Commission shall report the same to the municipality that is due the tax in accordance with Section 66.0615(1m)(c)(5).

Formatted: Highlight

Section 10.05 Member municipalities must use all reasonable and lawful measures to collect room taxes and do so within a reasonable amount of time. Reasonable and lawful measures and reasonable amounts of time may include but are not limited to the following:

- (a) Phone calls and letters for Establishments less than thirty (30) days late.
- (b) Phone calls and letters related to rescinding the license for Establishments between thirty (30) and sixty (60) days late.
- (c) Rescinding license for Establishments between sixty (60) and ninety (90) days late.
- (d) Legal action to collect room taxes for Establishments between ninety (90) and one hundred twenty (120) days late

Section 10.06 As determined by the Commission, municipalities not paying collected room taxes to the designated entity or municipalities not using all reasonable and lawful measures to collect room taxes or not doing so in a reasonable amount of time, taking into account the circumstances of each instance, will be fined one-half percent (0.5%) of the room tax owed (once determined) but in any case not less than twenty five dollars (\$25) per calendar day the room tax owed is late. This fine will be invoiced monthly to the member municipality with late room tax collections and will include a one and one-half percent (1.5%) monthly interest charge on late invoice payments. In the event the actual amount of money owed is unknown or in dispute, an estimated amount will be invoiced and a settlement of differences will occur after actual amounts are determined. Revenue from fines will become part of the Commission's Discretionary Funds. The Commission may use all reasonable and lawful means to collect amounts owed.

Section 10.07 Costs incurred for all collection efforts made by or on behalf of the Commission, against a member municipality, will be reimbursed to the Commission by the member municipality against which collection efforts were taken within forty five (45) days of billing date by the Commission.