



**CITY OF MERRILL**  
**COMMITTEE OF THE WHOLE**  
**AGENDA • THURSDAY AUGUST 27, 2015**

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**Regular Meeting**

**City Hall Council Chambers**

**5:30 PM**

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- I. Call to Order
- II. Agenda items for consideration:
  1. Request for Proposal (RFP) submissions for fairgrounds grandstand. Note: Submissions will be presented at the meeting.
  2. Ordinance to increase room tax from 4% to 6%.
  3. Resolution to amend Tourism Promotion Agreement between the City, the Tourism Commission and the Merrill Area Chamber of Commerce.
- III. Public Comment Period
- IV. Adjournment

<<ENTER YR>><<ENTER MONTH>><<ENTER AGENDA NO.>>

**CITY OF MERRILL**  
1004 EAST FIRST STREET  
MERRILL, WI 54452-2586

AN ORDINANCE: By Mayor  
Re: Amending Chapter 18, Article II, Section 18-36(b)(1) to amend room tax

ORDINANCE NO. 2015-  
Introduced: \_\_\_\_\_  
1st Reading: \_\_\_\_\_  
2nd Reading: \_\_\_\_\_  
3rd Reading: \_\_\_\_\_  
Committee/Commission Action: \_\_\_\_\_

Attachment: Ordinance amending room tax (1246 : Ordinance to increase room tax from 4% to 6%)

**AN ORDINANCE**

The Common Council of the City of Merrill, Wisconsin, does ordain as follows:

**Section 1.** Chapter 18, Article II, Section 18-36 of the Code of Ordinances for the City of Merrill is amended as follows

(b) *Imposition of room tax.*

(1)

Pursuant to Wis. Stats. § 66.0615, a tax is hereby imposed on the privilege and service of furnishing, at retail, rooms or lodgings to transients by hotel keepers, motel operators, bed and breakfast operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. Such tax shall be capped at the rate of ~~four-six~~ percent of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Wis. Stats. § 77.52(2)(a)1. In order to defray the cost of collection, one-tenth percentage point of the room tax rate under this section may be retained by the hotel, motel or other authorized person filing a return and the balance shall be paid to the city as herein provided

(2)

The tourism commission established by [section 2-153](#), is the principal organization for the purpose of promotion of convention and tourist business and shall distribute ~~three~~ **four point thirteen (4.13)** percentage points of the total room tax rate. The funds distributed by the tourism commission shall be used on tourism promotion and development. The city will retain one-half percentage point of the room tax rate for promotion of the city area recreation complex and ~~one-fourth~~ **one point twenty-seven (1.27)** percentage points of the room tax rate for the cost of administration **and community amenities as allowed by law.**

(3)

The tourism commission shall require **lodging** entities receiving monies generated by room tax collections to submit an ~~annual~~ **quarterly** report to the ~~City Treasurer~~ **tourism**

~~commission and the common council, on or before April 1, following December 31 of the previous year for monies received in the previous year.~~

(c)

*Schedule of payment.* The city treasurer shall administer this section. The tax imposed by subsection (b) of this section, shall be payable quarterly and shall be due on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the city treasurer, by those furnishing at retail, such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross room receipts of the preceding calendar quarter from retail furnishing of rooms or lodging, the amount of taxes imposed for such period and such other information as the city treasurer deems necessary. ~~Every person required to file such quarterly return shall, with his first return, elect to file on an annual calendar year or fiscal year basis. Such annual return shall be filed within 90 days of the close of each such calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain certain such additional information as the city treasurer requires. Such annual returns shall be signed by the person required to file a return or his duly authorized agent, but need not be verified by oath. The city treasurer may, for good cause, extend the time of filing any return, but in no event longer than one month from the filing date.~~

(d)

*Enforcement.* In the event that a hotel or motel fails to file the returns required under subsection (c) of this section, or the city has information which indicates that a hotel or motel has misstated or otherwise violated the terms of this section, the city may take all actions permitted under Wis. Stats. § 66.0615, to enforce this section, including, but not limited to:

(1)

Inspect and audit the books of any person, hotel or motel subject to the room tax.

(2)

Exchange audit and other information with the state department of revenue.

(3)

Determine the amount of room tax due under subsection (a) of this section, in the event that the person, hotel or motel subject to the tax fails, neglects or refuses to file a quarterly ~~or annual~~ return under subsection (b) of this section, and set a payment due date for the amount so determined.

**Section 2. Severability.** In the event any section, subsection, clause, phrase or portion of this ordinance is for any reason held illegal, invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remainder of this ordinance. It is the legislative intent of the Common Council that this ordinance would have been adopted if such illegal provision had not been included or any illegal application had not been made.

**Section 3. Repeal and Effective Date.** All ordinances or parts of ordinances and resolutions in conflict herewith are hereby repealed. This ordinance shall take effect October 1, 2015, from and after its passage and publication.

Moved by: \_\_\_\_\_

Adopted: \_\_\_\_\_

Approved: \_\_\_\_\_

Published: \_\_\_\_\_

Approved:

\_\_\_\_\_  
William R. Bialecki,  
Mayor

Attest:

\_\_\_\_\_  
William N. Heideman, City Clerk

Attachment: Ordinance amending room tax (1246 : Ordinance to increase room tax from 4% to 6%)

## Tourism Commission Meeting Minutes June 26, 2015

**Attendance:** Dan Wendorf, Debbe Kinsey, Chris Malm, Russ Grefe, Dave Johnson, Lauree O'Day

**Missing:** Jim Arndt, Steve Wendland

**Public:** Gary Schwartz, Jim Kreger

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**Meeting was called to order** at 12:04pm by Dan Wendorf.

**Public Comment:** none at this time

**Review of April's meeting minute:** A motion to approve the minutes as written from the April 24, 2015 meeting was made by Russ Grefe, seconded by Lauree O'Day, voted and carried.

**Discussion of Room Tax increase:** At the last City Council meeting it was brought up to increase the room tax from 4% to 8%. The mayor brought it forward to the agenda. A comparison of the current room tax in the surrounding areas was provided in the commission packet. Discussed/reviewed how the room tax money is used by the Chamber/Commission. Does the City use their portion to help bring people to Merrill? It was brought up that many of the local Merrill businesses bring people to Merrill to stay, and cover the cost of the hotel rooms. Would an increase of 4% hurt our businesses? Would they cut back on the number of rooms that they book? Many of the businesses that use the hotels also supported the city taking over the grounds, so paying slightly more per room would likely be seen as another way to support the fairgrounds. Another item that was brought to the table was keeping the total price under \$100 per night. People have a harder time spending over the \$100 for a room but are ok to spend \$95 a night. Plus, a room under \$100 would help keep the people here in Merrill. An 8% increase would put the total price over the \$100 mark. To increase the room tax, could help make the grounds a destination location with the correct venue that would be built. The City would need to establish a dedicated user group that would manage the grounds. Is there a long range plan? Things would be a lot better if the County would have maintained the grounds. The City listened to the public and now will need to get a plan of action together. How would our prices with an increase compare to Wausau? Having a hotel room at \$109 in Merrill is comparing it to the Hampton Inn in Wausau or many of the other middle priced hotels. Howard Johnson's, Super 8, and other budget hotels are under that price. Some counties have a higher than 8% rate. These counties have a special tax added, such as Brown County is at 10% room tax, where 2% goes to the Green Bay Packers. Why would people stay in Merrill, when 20 miles down the road they can stay in Wausau that has a lot more to offer? The goal is to be able to offer more here in Merrill with the new amenities like the Aquatic Center, the River Bend Trail, downtown redevelopment and a fairground venue that is utilized for many more events. No one was opposed to raising the room tax, just concern about how much it could or should be raised initially.

**Motion:** Chris Malm made the motion to recommend raising the room tax from the current 4% to 6% and establishing a reporting mechanism for reporting to the city council and community at large. The reporting mechanism shall be reviewed in 12 months to see if it is working to everyone's satisfaction. And as part of the transparency, the city shall also report on how tourism dollars are being spent on their portion." Chris volunteered to work with Tom Hayden to work out what the reporting mechanism shall be. The motion was seconded by Lauree O'Day. Motion carried.

**Discussion:** Why isn't tourism on a calendar year? Currently Tourism calendar year is from May 1 to April 30. So, when reporting on Tourism, it is hard to calculate correct numbers due to having to combine quarters and portions from different years due to the overlap. It is done accurately, but it is cumbersome to calculate. Grants are paid out in when we receive the room tax from the quarter in which the event took place. This means that most times the funds are reimbursed 6 months after the event. It's important that the grantees understand that the grant is 'reimbursed' due to the delay. The current cycle also has two heavy marketing cycles which means that the chamber must pay some contracted bills and then waits for the next room tax check to be reimbursed on the current tourism cycle from May 1 to Apr 30. A calendar year cycle may ease this a bit. The commission will look into switching the calendar year to January 1 to December 31.

**Public Comment:** Gary Schwartz would like to see the Commission get on the same calendar year as the City. The comparisons tools do not match up to the actual period. Why doesn't the city report the full room tax collected to the state like other communities?

**Next date** and time for meeting will be done with an email at a later date.

**A motion to adjourn** at 1:12pm was made by Chris Malm, seconded by Lauree O'Day, voted and carried.

Attachment: 2015-06-26 Tourism Commission Minutes (1246 : Ordinance to increase room tax from 4% to 6%)

## Wisconsin Room Tax Summary Information Wisconsin Legislative Fiscal Bureau

from Informational Paper 15 - Table 4\*  
Local Government Revenue Options (January 2015)

Room Tax Rate	Number	% Total
1.0%	1	0.4%
2.0%	2	0.7%
2.5%	1	0.4%
3.0%	17	6.2%
3.5%	1	0.4%
<b>4.0%</b>	<b>32</b>	<b>11.7%</b> City of Merrill
4.5%	25	9.2%
5.0%	50	18.3%
5.5%	26	9.5%
6.0%	37	13.6%
6.5%	8	2.9%
7.0%	22	8.1%
7.5%	3	1.1%
8.0%	39	14.3%
9.0%	1	0.4%
10.0%	8	2.9%
	273	100.0%

4.0% or  
Lower                    54       19.8%

4.5% to  
6.0%                    138      50.5%

> 6.0%                    81       29.7%

\*% and groupings added by City of Merrill  
Finance Director Kathy Unertl

## APPENDIX

## 2014 Room Tax Rates and 2013 Reported Revenues

Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>
<b>Adams</b>			<b>Columbia</b>		
Adams (C)	5.5%	\$2,042	Caledonia (T)	4.0%	\$60,578
Adams (T)	5.5	27,872	Columbus (C)	3.0	22,816
Dell Prairie (T)	5.0	19,742	Portage (C)	6.0	147,268
Rome (T)	5.5	14,781	Wisconsin Dells (C)	5.0	1,469,090
Strongs Prairie (T)	5.5	62,435			
<b>Ashland</b>			<b>Crawford</b>		
Ashland (C)	6.5	110,183	Bridgeport (T)	5.5	11,583
La Pointe (T)	6.5	130,574	Clayton (T)	5.0	4,566
			Prairie du Chien (C)	6.0	262,497
<b>Barron</b>			Soldiers Grove (V)	5.0	10,409
Rice Lake (C)	5.5	179,413			
Turtle Lake (V)	4.0	67,203	<b>Dane</b>		
<b>Bayfield</b>			Blooming Grove (T)	6.0	83,099
Bayfield (C)	6.5	253,175	Burke (T)	3.0	23,297
Bayfield (T)	6.5	82,118	Fitchburg (C)	6.0	24,059
Bayview (T)	6.5	11,442	Madison (C)	9.0	10,898,415
Cable (T)	4.0	16,554	Madison (T)	8.0	139,873
Drummond (T)	4.0	7,926	Middleton (C)	7.0	1,631,539
Eileen (T)	6.5	35,707	Middleton (T)	5.0	31,481
Grand View (T)	4.0	11,380	Monona (C)	8.0	224,928
Hughes (T)	4.0	4,538	Stoughton (C)	6.0	42,417
Iron River (T)	3.0	683	Sun Prairie (C)	4.0	64,429
Namakagon (T)	4.0	96,037	Verona (C)	7.0	194,667
Washburn (C)	6.5	28,882	Vienna (T)	3.0	72,600
			Waunakee (V)	5.0	16,836
<b>Brown</b>			Windsor (T)	3.0	8,209
Allouez (V)	10.0	5,305			
Ashwaubenon (V)	10.0	305,681	<b>Dodge</b>		
Bellevue (V)	10.0	10,124	Beaver Dam (C)	5.0	125,851
De Pere (C)	10.0	6,667	Lomira (V)	4.0	10,226
Green Bay (C)	10.0	293,161	Waupun (C)	5.0	32,594
Howard (V)	10.0	10,871			
Suamico (V)	10.0	105,469	<b>Door</b>		
<b>Buffalo</b>			Baileys Harbor (T)	5.5	76,451
Alma (C)	5.0	2,894	Clay Banks (T)	5.5	860
			Egg Harbor (T)	5.5	90,535
<b>Burnett</b>			Egg Harbor (V)	5.5	101,341
Siren (V)	5.0	61,849	Ephraim (V)	5.5	137,538
			Gardner (T)	5.5	6,845
<b>Chippewa</b>			Gibraltar (T)	5.5	172,850
Chippewa Falls (C)	6.0	179,703	Jacksonport (T)	5.5	21,108
Lake Hallie (V)	6.0	173,052	Liberty Grove (T)	5.5	75,074
Wheaton (T)	7.0	69,569	Nasewaupee (T)	5.5	22,073
			Sevastopol (T)	5.5	77,269
<b>Clark</b>			Sister Bay (V)	5.5	129,547
Abbotsford (C)	3.0	21,336	Sturgeon Bay (T)	5.5	6,485
Neillsville (C)	6.0	24,863	Sturgeon Bay (C)	5.5	137,702
Thorp (C)	5.0	31,024	Washington (T)	5.5	18,582

Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>
<b>Douglas</b>			<b>Juneau</b>		
Solon Springs (V)	2.0%	\$2,272	Lemonweir (T)	5.0%	\$4,772
Superior (C)	7.5	651,480	Mauston (C)	5.0	126,784
			New Lisbon (C)	5.0	19,782
<b>Dunn</b>			Union Center (V)	5.0	1,561
Menomonie (C)	7.0	298,900			
			<b>Kenosha</b>		
<b>Eau Claire</b>			Kenosha (C)	8.0	527,961
Altoona (C)	7.0	9,845	Pleasant Prairie (V)	8.0	58,101
Eau Claire (C)	8.0	1,555,285	Wheatland (T)	8.0	6,475
Union (T)	8.0	117,484			
			<b>Kewaunee</b>		
<b>Fond du Lac</b>			Algoma (C)	6.0	56,248
Fond du Lac (C)	8.0	770,003	Kewaunee (C)	4.0	16,617
Ripon (C)	6.0	97,352			
			<b>La Crosse</b>		
<b>Forest</b>			Campbell (T)	5.0	41,031
Hiles (T)	4.5	4,495	Holmen (V)	5.0	17,321
Crandon (C)	4.5	5,508	La Crosse (C)	8.0	1,435,307
Laona (T)	4.5	2,669	Onalaska (C)	8.0	844,463
Lincoln (T)	4.5	229	West Salem (V)	1.0	6,972
<b>Grant</b>			<b>Lafayette</b>		
Boscobel (C)	5.0	27,652	Belmont (V)	4.0	6,342
Lancaster (C)	5.0	13,422	Darlington (C)	4.0	3,146
Platteville (C)	4.0	80,625			
			<b>Langlade</b>		
<b>Green</b>			Antigo (C)	6.0	96,317
Monroe (C)	4.0	67,203			
New Glarus (V)	5.0	58,837	<b>Lincoln</b>		
			Merrill (C)	4.0	4,461
<b>Green Lake</b>			Tomahawk (C)	4.0	40,151
Berlin (C)	4.0	8,916			
Brooklyn (T)	5.0	32,158	<b>Manitowoc</b>		
Green Lake (C)	7.0	212,837	Manitowoc (C)	8.0	536,051
			Mishicot (V)	6.0	53,798
<b>Iowa</b>			Two Rivers (C)	8.0	85,613
Dodgeville (C)	5.5	66,742			
Mineral Point (C)	5.0	31,405	<b>Marathon</b>		
			Mosinee (C)	5.5	20,247
<b>Iron</b>			Rib Mountain (T)	7.5	179,055
Anderson (T)	5.0	41,388	Rothschild (V)	7.5	514,889
Hurley (C)	5.0	19,656	Schofield (C)	6.5	29,262
Kimball (T)	5.0	37,289	Wausau (C)	8.0	770,774
Mercer (T)	4.5	11,401	Weston (V)	7.0	241,800
<b>Jackson</b>			<b>Marinette</b>		
Black River Falls (C)	7.0	2,607	Marinette (C)	6.0	266,987
Brockway (T)	7.0	222,637			
			<b>Marquette</b>		
<b>Jefferson</b>			Mecan (T)	4.5	12,792
Fort Atkinson (C)	5.0	33,488	Montello (C)	4.5	2,159
Jefferson (C)	5.0	3,260	Montello (T)	4.5	10,225
Johnson Creek (V)	8.0	81,148	Neshkoro (V)	4.5	232
Watertown (C)	3.0	75,785	Packwaukee (T)	4.5	4,555
			Westfield (V)	4.5	14,749

Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>
<b>Milwaukee</b>			<b>Portage</b>		
Brown Deer (V)	7.0%	\$580,404	Plover (T)	8.0%	\$57,125
Cudahy (C)	7.0	5,654	Plover (V)	8.0	211,878
Franklin (C)	6.0	191,597	Stevens Point (C)	8.0	687,137
Glendale (C)	7.0	863,418			
Greenfield (C)	7.0	15,708	<b>Price</b>		
Milwaukee (C)	7.0	11,116,000	Lake (T)	4.5	3,562
Oak Creek (C)	6.0	621,940	Park Falls (C)	4.5	15,737
Wauwatosa (C)	7.0	935,615	Phillips (C)	3.0	19,252
West Allis (C)	6.0	55,817			
West Milwaukee (V)	8.0	78,820	<b>Racine</b>		
			Burlington (C)	6.0	51,829
<b>Monroe</b>			Caledonia (V)	8.0	3,515
Sparta (C)	6.0	159,918	Mount Pleasant (V)	8.0	225,713
Tomah (C)	8.0	404,700	Racine (C)	8.0	213,157
			Waterford (V)	7.0	37,620
<b>Oconto</b>			Yorkville (T)	8.0	2,871
Gillett (C)	6.0	2,264			
			<b>Richland</b>		
<b>Oneida</b>			Richland Center (C)	5.0	33,615
Lake Tomahawk (T)	4.0	3,824			
Minocqua (T)	4.0	86,526	<b>Rock</b>		
Pelican (T)	3.5	54,800	Beloit (C)	8.0	67,408
Rhineland (C)	5.5	176,112	Evansville (C)	7.0	20,325
Three Lakes (T)	4.5	57,658	Janesville (C)	8.0	737,686
Woodruff (T)	4.0	8,226			
			<b>Rusk</b>		
<b>Outagamie</b>			Ladysmith (C)	4.0	23,384
Appleton (C)	8.0	388,778			
Grand Chute (T)	6.0	1,048,227	<b>St. Croix</b>		
Kaukauna (C)	5.0	1,487	Baldwin (V)	5.0	72,669
Kimberly (V)	3.0	8,329	Hudson (C)	3.0	191,762
Little Chute (V)	4.0	16,520	New Richmond (C)	5.0	51,329
<b>Ozaukee</b>			<b>Sauk</b>		
Belgium (V)	7.0	4,761	Baraboo (C)	6.0	6,426
Cedarburg (C)	5.0	69,138	Delton (T)	5.0	121,260
Grafton (V)	6.0	221,488	Lake Delton (V)	5.0	8,199,960
Meqon (C)	5.0	125,185	Merrimac (T)	7.0	49,206
Port Washington (C)	8.0	253,361	Reedsburg (C)	6.0	73,228
Saukville (V)	7.0	30,071	Sauk City (V)	3.0	21,148
			West Baraboo (V)	6.0	139,759
<b>Pepin</b>					
Pepin (V)	5.0	7,975	<b>Sawyer</b>		
			Hayward (C)	4.0	112,471
<b>Pierce</b>			Hayward (T)	4.0	79,873
River Falls (C)	5.0	79,204	Lenroot (T)	2.0	18,143
<b>Polk</b>			<b>Shawano</b>		
Amery (C)	5.0	10,906	Belle Plaine (T)	3.0	28,372
Luck (V)	4.0	12,399	Cecil (V)	3.0	790
St. Croix Falls (C)	4.0	16,222	Shawano (C)	4.5	2,231
			Washington (T)	3.0	809
			Wescott (T)	4.5	19,475
			Wittenberg (T)	3.0	47,521

Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>
<b>Sheboygan</b>			<b>Washington</b>		
Elkhart Lake (V)	6.0%	\$478,471	Germantown (V)	6.0%	\$255,788
Kohler (V)	5.0	956,104	Hartford (C)	7.0	48,670
Plymouth (C)	7.0	126,222	Jackson (V)	5.0	39,979
Sheboygan (C)	8.0	1,195,326	West Bend (C)	8.0	301,559
Sheboygan (T)	6.0	40,829			
Sheboygan Falls (C)	5.0	24,263	<b>Waukesha</b>		
			Brookfield (C)	8.0	2,463,777
<b>Taylor</b>			Brookfield (T)	8.0	593,714
Medford (C)	4.0	43,700	Delafield (C)	8.0	364,101
Rib Lake (V)	5.0	1,752	Menomonee Falls (V)	8.0	161,753
			Mukwonago (V)	6.0	6,029
<b>Trempealeau</b>			New Berlin (C)	8.0	300,257
Trempealeau (V)	2.5	9,436	Oconomowoc (C)	6.0	385,647
			Pewaukee (C)	6.0	723,963
<b>Vernon</b>			Waukesha (C)	8.0	599,504
Hillsboro (C)	5.0	22,096			
Viroqua (C)	3.0	18,789	<b>Waupaca</b>		
			Clintonville (C)	5.0	22,227
<b>Vilas</b>			Fremont (V)	4.5	9,074
Arbor Vitae (T)	4.0	60,132	Fremont (T)	4.5	3,504
Boulder Junction (T)	4.5	101,437	New London (C)	6.0	7,367
Eagle River (C)	4.5	59,051	Waupaca (C)	8.0	255,900
Lincoln (T)	4.5	9,715			
Manitowish Waters (T)	4.5	59,030	<b>Waushara</b>		
Presque Isle (T)	4.5	10,281	Dakota (T)	4.0	27,848
Saint Germain (T)	4.5	250,751	Marion (T)	4.0	22,642
			Mount Morris (T)	4.0	2,733
<b>Walworth</b>			Plainfield (T) <sup>(4)</sup>	N.A	33
Delavan (C)	8.0	582,525	Wautoma (T)	6.0	43,761
Delavan (T)	8.0	78,041	Wild Rose (V)	4.0	1,886
East Troy (V)	5.0	9,266			
Elkhorn (C)	6.0	120,486	<b>Winnebago</b>		
Fontana (V)	5.0	382,868	Neenah (C)	5.0	144,289
Geneva (T)	6.0	208,776	Oshkosh (C)	10.0	1,393,597
La Fayette (T)	6.0	36,283	Wolf River (T)	4.5	5,626
Lake Geneva (C)	5.0	470,680	Menasha (T)	6.0	781
Lyons (T)	3.0	700,049			
Whitewater (C)	5.0	57,130	<b>Wood</b>		
Williams Bay (V)	5.5	8,395	Marshfield (C)	6.0	307,411
			Wisconsin Rapids (C)	8.0	<u>300,161</u>
<b>Washburn</b>			<b>Total</b>		<b>\$74,141,099</b>
Beaver Brook (T)	5.0	6,570			
Spoooner (C)	5.5	4,946			

<sup>(1)</sup> T=Town, V=Village, C=City

<sup>(2)</sup> Rate effective on January 1, 2014, for those municipalities that, according to DOR reports, reported room tax revenues for 2013.

<sup>(3)</sup> Amounts reported on municipal financial report forms submitted to DOR. DOR does not audit these figures as they are not used for state aid purposes. Some municipalities do not show the share of room taxes going to their tourism entities on the financial report form. Figures include the City of Milwaukee 7% room tax collections for the Wisconsin Center District.

<sup>(4)</sup> Tax no longer collected in 2014.

Sources: Department of Revenue and Legislative Fiscal Bureau

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION AMENDING THE TOURISM PROMOTION AGREEMENT BETWEEN THE CITY OF MERRILL, MERRILL TOURISM COMMISSION AND MERRILL AREA CHAMBER OF COMMERCE**

WHEREAS, the City of Merrill adopted an amended Ordinance No. 98-25 (the "Room Tax Ordinance") which created the City's Room Tax and the Merrill Tourism Commission; and,

WHEREAS, Wisconsin Statutes and the City of Merrill Room Tax Ordinance requires that seventy percent (70%) of the Room Tax be devoted to tourism promotion and development under the direction of the Merrill Tourism Commission; and,

WHEREAS, the Merrill Tourism Commission is authorized to contract with a tourism entity to accomplish its tasks of tourism development and tourism promotion and the only organization in the City of Merrill that qualifies as a tourism entity under state law is the Merrill Area Chamber of Commerce; and,

WHEREAS the City of Merrill Tourism Commission and the Merrill Area Chamber of Commerce have negotiated a new agreement for the Chamber to provide staff and services for tourism development and promotion in the City of Merrill; and,

WHEREAS the Agreement provides that the Merrill Area Chamber of Commerce will be paid for its services only out of the proceeds of the Room Tax devoted to tourism development and promotion and also provides that the City of Merrill Chamber of Commerce will report the results of its activities on a regular basis to the Tourism Commission and annually to the Tourism Commission and the City of Merrill Common Council;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 8<sup>th</sup> day of September, 2015, that the Tourism Promotion Agreement between the City of Merrill, Merrill Tourism Commission and the Merrill Area Chamber of Commerce is hereby amended and approved.

BE IT FURTHER RESOLVED, that the appropriate city officials are hereby authorized to execute the Agreement on behalf of the City of Merrill and the Merrill Tourism Commission.

Recommended by: Tourism Commission

Attachment: Resolution amending tourism agreement (1247 : Resolution to amend Tourism Promotion Agreement)

Moved: \_\_\_\_\_

CITY OF MERRILL, WISCONSIN

Passed: \_\_\_\_\_

\_\_\_\_\_  
William R. Bialecki  
Mayor

\_\_\_\_\_  
William N. Heideman  
City Clerk

Attachment: Resolution amending tourism agreement (1247 : Resolution to amend Tourism Promotion Agreement)

**Tourism Promotion Agreement**  
*by and between the*  
**City of Merrill, Merrill Tourism Commission**  
*and the*  
**Merrill Area Chamber of Commerce**

This agreement is entered in this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by the City of Merrill, Wisconsin, (the "City"), the Merrill Tourism Commission (the "Commission") and the Merrill Area Chamber of Commerce, a Wisconsin non-profit corporation (the "Chamber")

WHEREAS, the City is authorized by the laws of Wisconsin to impose, collect and distribute the proceeds of the hotel/motel room taxes to promote visitor attractions of the area and for the purpose of improving its economic well being; and

WHEREAS, ~~in 1999~~ the City adopted ~~an~~ Ordinance ~~98-25~~ which created code of Ordinances Section ~~2-4-152-153, 18-36-3-1-18~~ and ~~8-244 - 2457-15-1~~ (~~the 'Room Tax Ordinance'~~) and ~~established~~~~authorizes~~ the Commission, and

WHEREAS, the Chamber, the Commission and the City desire to establish a program to continually encourage and promote the expansion of tourism in the area, and

WHEREAS, the Chamber desires to continue its commitment to the promotion of tourism and expand employment in the visitor industry, and is capable of providing the City with professional services to carry out such programs;

NOW THEREFORE it is agreed by the parties hereto as follows:

1. Room Tax Ordinance. This contract is subject to the terms, conditions and requirements of the City's Room Tax Ordinance as amended from time to time.
2. Terms of Agreement. This agreement ~~shall be for an initial term of two years commencing on the date first above written and ending on December 31<sup>st</sup>, 2001, with a review at the end of six months, and~~ shall be automatically renewed from year to year ~~thereafter~~, unless terminated.
3. Tourism Commission. The Tourism Commission of the City is empowered by the City under the Room Tax Ordinance to adopt, direct and monitor annual tourism promotion programs within a budget approved by the Commission, subject to the limits of the Room Tax Ordinance.
4. Professional Services of the Chamber. ~~Neither~~ ~~the~~ City nor the Commission are ~~not~~ the legal employers of staff members hired or utilized to provide services under this agreement. The Chamber shall act as the

legal employer of the staff members employed at the discretion of the Chamber and within the funding authorized by the Tourism Commission under the Room Tax Ordinance.

5. Chamber Tourism. Specific services to be performed by the Chamber shall include:
  - a.) Attracting visitors, conferences, conventions and meetings.
  - b.) The development and the dissemination of promotional materials designed to publicize the services, facilities and attractions available to visitors to the Merrill area.
  - c.) Perform such other services related to visitor attraction as the City shall authorize under this agreement.
  
6. Annual Tourism Action Plan and Budget. The Chamber shall provide the Commission with a proposed action plan and budget for the succeeding calendar year detailing how services anticipated by this agreement will be accomplished for the next calendar year. Said action plan and budget shall be presented to the City of Merrill Tourism Commission each year by September 1<sup>st</sup>.
  
7. The Finance Director shall report the status of and funds established to facilitate this agreement to the Tourism Commission annually beginning January 1, 2017.
  
8. Funding. During the term of this agreement, the City, through the Commission, shall fund the Chamber's tourism promotion activities, not to exceed the amount established under Sec. ~~18-363-1-18(b)(2)~~ of the Code of Ordinances for convention and tourist business promotion. In consideration for the services provided under this agreement by the Chamber, the City shall pay to the Chamber the payments collected under the Room Tax Ordinance for convention and tourist business promotion within thirty (30) days of receipt by the City. Under no circumstances shall the City be obligated to pay anything more than is collected by the City under the Room Tax Ordinance for convention and tourist business promotion.
  
9. Reporting Requirements. The Chamber shall keep and maintain adequate records of the revenues and expenses incurred in carrying out the program and submit that report annually to the City's ~~auditor~~ Finance Director. The Commission and the City shall have the right to examine such records at all reasonable times. Program progress and reviews by the City may be called for on an annual basis. In addition, the Chamber shall provide a written annual report to the Common Council of the City by the ~~May~~ July

meeting each year. Said report shall include a summary of the financial information provided to the City's auditors as well as a summary of the Chamber's Tourism and Visitor Promotion activities for the previous calendar year. Said annual reports shall be presented to the Tourism Commission prior to presentment to the Common Council

10. Independent Contractor. The Chamber is deemed an independent contractor and any and all officers and employees of the Chamber, including the staff associated with the Commission hired under this contract, while engaged in the performance of any work or services required by this agreement, shall be considered officers and employees of the Chamber only and not of the City or Commission. Any and all claims that may arise under Wisconsin Workers compensation made by or on behalf of said officers and employees while so engaged, and all claims made by any third party as a consequence of any act or omission on the part of the Chamber and its officers, employees and agents, while so engaged in any work or services under this agreement, shall be the sole obligation and responsibility of the Chamber. The Chamber shall take out and maintain, during the full term of this agreement and any renewal thereof, Workers Compensation Insurance for all of its employees performing work of services under this agreement and shall provide the City with written evidence of such insurance upon request.
  
11. Indemnification and Hold Harmless. The chamber shall indemnify, save and hold harmless the City and all of its officers, agents and employees of and from any and all claims, demand, actions, or causes of actions of whatever nature and character, arising out of or by reason of the execution or performance of work of services provided herein, and further agrees to defend, at its sole cost and expense, any action on proceeding commenced for the purpose of asserting any claim of whatever character arising hereunder. The Chamber shall not indemnify, save and hold harmless the City as a result of the negligence or misconduct of the City and its officers, agents and employees, from any and all claims, demands, actions or causes of actions of whatever nature of character, arising out of or by reason of the execution or performance of work or services provided herein.
  
12. Termination. Any or all parties to this agreement may cancel their participation in this agreement at any time, with or without cause, upon giving ninety (90) days written notice of such cancellation to the Chamber, who shall distribute it to the other parties. If this agreement is cancelled under this provision, the Commission shall reimburse the Chamber according to the terms hereof to the date of such cancellation.

In the event that cancellation results in the abolishment of the Tourism Commission, the City shall further reimburse the Chamber for any and all

costs to which the Chamber may be obligated in the faithful performance of this agreement and the annual work program.

In witness whereof, the parties hereto have caused this agreement to be executed on the day and the year first above written.

Merrill Area Chamber of Commerce

By: \_\_\_\_\_

Attest: \_\_\_\_\_

City of Merrill

By: \_\_\_\_\_

Attest: \_\_\_\_\_

Merrill Tourism Commission

By: \_\_\_\_\_

Attest: \_\_\_\_\_

Attachment: Tourism Promotional Agreement (1247 : Resolution to amend Tourism Promotion Agreement)