



Legislation Text

File #: 49500, Version: 1

Fiscal Note

No appropriation required.

Title

Amending Section 4.21(16) of the Madison General Ordinances to permit the disclosure of room tax data paid through lodging marketplaces, where such statistical data does not disclose the identity of particular returns.

Body

DRAFTER'S ANALYSIS: Under Wis. Stat. § 66.0615(3), municipalities must adopt an ordinance protecting the confidentiality of information obtained from taxpayers of the room tax. This statute also provides an exception that a municipality may provide for the publishing of statistics classified so as not to disclose the identity of particular returns. In May 2017, the City entered into an agreement with Airbnb, where that company files a single return on behalf of third parties who offer accommodations through Airbnb's services. State statutes define a business such as Airbnb as a "lodging marketplace." This proposal would amend the City's existing ordinance to permit the City to disclose statistical data regarding the gross amount paid through lodging marketplaces, where the disclosure amount paid does not disclose the amounts paid by or the identity of the third parties who offer accommodations through Airbnb or a similar business entity.

The Common Council of the City of Madison do hereby ordain as follows:

- “(16) (a) All tax returns, schedules, exhibits, writings or audit reports relating to such returns, on file with the City Treasurer are deemed to be confidential, except the City Treasurer may divulge their contents to the following, and no others:
 - (a)1. The person who filed the return.
 - (b)2. Officers, agents, or employees of the Federal Internal Revenue Service or the State Department of Revenue.
 - (c)3. Officers, employees, or agents of the Finance Director.
 - (d)4. Such other public officials of the City of Madison, when deemed necessary.
- (b) All filings made by lodging marketplaces as defined in Wis. Stat. § 66.0615(1) (bs), where the statistical data is aggregated or classified so as not to disclose the identity of particular returns, are not subject to Sec. 4.21(16)(a), MGO.”