



## Legislation Text

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**File #:** 03150, **Version:** 1

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### **Fiscal Note**

The City Attorney anticipates initiating this room tax collection effort using available staff resources with no budgetary impact. If the collection effort leads to litigation, additional resources may be needed in the future, and separate Council authorization would be required.

### **Title**

Authorizing the City Attorney to collect outstanding room tax revenues from Internet travel companies.

### **Body**

WHEREAS, Section 4 21(2) of the Madison General Ordinances "imposes tax on the privilege and service of furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public"; and

WHEREAS, the City Attorney in Opinion #06-001 states, "it is my opinion that the City has a strong argument that additional room taxes are due on the rooms furnished" by some Internet travel companies; and

NOW, THEREFORE, BE IT RESOLVED that the Madison Common Council hereby authorizes the City Attorney to use whatever means necessary, including but not limited to litigation, to collect outstanding Room Tax revenues from these vendors.