

City Of Marshfield Policies and Procedures

Chapter 6: Parks and Recreation

SUBJECT: Room Tax

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DEPARTMENTS OF PRIMARY RESPONSIBILITY: Parks and Recreation

APPROVED BY: Common Council

Special Notes: This policy/procedure manual does not in any way constitute an employment contract and the City of Marshfield reserves the right to amend this manual at any time subject only to approval by the Common Council.

I. Room Tax

- A. Two percent or one-third of the gross receipts from such tax shall be allocated for public parks and/or Wildwood Park and Zoo development.
- B. Two percent or one-third of the gross receipts from such tax shall be allocated to the Marshfield Convention and Visitor's Bureau (CVB).
- C. Thirty percent of the increase in room tax of two percent of the gross receipts of such tax shall be allocated for public parks and/or Wildwood Park and Zoo development.
- D. Seventy percent of the increase in room tax of two percent shall be allocated to the CVB.
- E. The Room Tax consists of a 4% tax of Hotel/Motel Rooms, of which one half (2%) is allocated for use by the City of Marshfield for Park and Recreation Development and one half (2%) is allocated for use by the Visitors and Promotion Bureau.

II. Policy

- A. Priorities for expenditures shall be established by the Parks, Recreation and Forestry Committee and recommended to the Common Council in their minutes. Upon approval of the minutes by the Council, expenditures can be made following accepted city procedures.

- B. The Committee shall not recommend expenditures greater than the amount of money presently in the account at the time the recommendation is made.
- C. Expenditures shall include all costs incurred for projects with the exception of projects in which city crews are used. In such cases, all city labor, benefits and machinery rental shall come out of the respective departmental budget, with materials to be taken from room tax monies.