Dave Ehlinger

From: Brett Schumacher
Sent: Sunday, April 2, 2023 4:55 PM
To: Dave Ehlinger; Greg Jenson
Cc: Brett Schumacher; Tim Swadley
Subject: RE: [External] - RE: Update to the ordinances regarding license and room tax

We can have a look at it also. If licenses are renewed in June/July then there isn't a particular urgency. Changes would be effective after the new issuance.

Brett

Sent from my Galaxy

-------- Original message --------
From: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Date: 4/1/23 9:43 AM (GMT-06:00)
To: Greg Jenson <GJenson@cityofstoughton.com>
Cc: Brett Schumacher <BSchumacher@cityofstoughton.com>, Tim Swadley <TSwadley@cityofstoughton.com>
Subject: RE: [External] - RE: Update to the ordinances regarding license and room tax

Sounds like a plan.

From: Greg Jenson <GJenson@cityofstoughton.com>
Sent: Friday, March 31, 2023 8:30 PM
To: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Subject: RE: [External] - RE: Update to the ordinances regarding license and room tax

Absolutly, this will need to go through P/S committee. If Finance wants to take a look at it before going to Council, we can send it there first after approved by P/S.

Alder Greg Jenson

District 3

-------- Original message --------

From: Dave Ehlinger <DEhlinger@cityofstoughton.com>

Date: 3/30/23 10:57 AM (GMT-06:00)

To: "Rick A. Manthe" <rmanthe@staffordlaw.com>, Matthew Dregne <MDREGNE@staffordlaw.com>, Tim Swadley <TSwadley@cityofstoughton.com>

Cc: Greg Jenson <GJenson@cityofstoughton.com>, Candee Christen <CChristen@cityofstoughton.com>, Brett Schumacher <BSchumacher@cityofstoughton.com>, Dan Jenks <djenks@cityofstoughton.com>

Subject: RE: [External] - RE: Update to the ordinances regarding license and room tax

-------- Original message --------

From: Dave Ehlinger <DEhlinger@cityofstoughton.com>

Date: 3/30/23 10:57 AM (GMT-06:00)

To: "Rick A. Manthe" <rmanthe@staffordlaw.com>, Matthew Dregne <MDREGNE@staffordlaw.com>, Tim Swadley <TSwadley@cityofstoughton.com>

Cc: Greg Jenson <GJenson@cityofstoughton.com>, Candee Christen <CChristen@cityofstoughton.com>, Brett Schumacher <BSchumacher@cityofstoughton.com>, Dan Jenks <djenks@cityofstoughton.com>

Subject: RE: [External] - RE: Update to the ordinances regarding license and room tax

Rick,

Thanks for looking into this. Yes, please go ahead and draft an ordinance. I believe the intent is to be able to do this any time during the year, not just when the license is being issued.

Greg and Dan,

Am I correct in assuming that the Public Safety Committee would want to be involved in this discussion?

Brett,

Did you want this on a Finance Committee agenda before, after, or concurrent with Public Safety?

Thanks,

Dave

From: Rick A. Manthe <rmanthe@staffordlaw.com>
Sent: Thursday, March 30, 2023 10:28 AM
To: Matthew Dregne <MDREGNE@staffordlaw.com>; Dave Ehlinger <DEhlinger@cityofstoughton.com>; Tim Swadley <TSwadley@cityofstoughton.com>
Subject: RE: [External] - RE: Update to the ordinances regarding license and room tax

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Mayor Swadley and Dave,

Matt asked me to look into whether the City could require payment of room taxes as a condition of holding a liquor license. I believe the City could do so. The Court of Appeals previously determined that an ordinance could impose a requirement to pay local taxes:

> "Nothing in ch. 125, Stats., expressly limits the city's authority to require liquor licensees to meet local requirements in addition to those found in the statutes. Nor do we see that conditioning the license on payment of outstanding local taxes, assessments and forfeitures conflicts with the spirit of the state's regulatory scheme. It is a local condition on the issuance of licenses for the sale of liquor that is geared to local concerns and offers local benefits."

Tavern League of Wisconsin v. City of Madison, 131 Wis. 2d 477, 484, 389 N.W.2d 54, 56 (Ct. App. 1986). The only prohibition, as it pertains to taxes, would be a requirement that the owner of the tavern has paid all county, state, and federal taxes.

I would be happy to draft an ordinance requiring payment of room taxes as a condition of a liquor license if you would like.

STAFFORD ROSENBAUM

Rick Manthe
rmanthe@staffordlaw.com | o: 608.259.2684 | c: 715.701.3601

222 West Washington Avenue, Suite 900

P.O. Box 1784 | Madison, Wisconsin 53701-1784

www.staffordlaw.com | LinkedIn

Celebrating 140 Years of Excellence

Wisconsin member firm of ALFA International,

the premiere global network of independent law firms.

This is a transmission from the law firm of Stafford Rosenbaum LLP and may contain information which is privileged, confidential, and protected by the attorney-client or attorney work product privileges. If you are not the addressee, note that any disclosure, copying, distribution, or use of the contents of this message is prohibited. If you have received this transmission in error, please destroy it and notify me immediately at the telephone number included above.

Begin forwarded message:

From: Greg Jenson <GJenson@cityofstoughton.com>
Date: March 29, 2023 at 7:15:41 PM CDT
To: Candee Christen <CChristen@cityofstoughton.com>, Greg Jenson <GJenson@cityofstoughton.com>
Cc: Tim Swadley <TSwadley@cityofstoughton.com>, Matthew Dregne <MDREGNE@staffordlaw.com>
Subject: [External] - RE: Update to the ordinances regarding license and room tax

Basically yes. We wanted to see if it is feasible to use the suspension of thier liquor license as an incentive to keep up to date on thier room tax payments. My initial thought is that we can't, but want Matt's opinion so it is clear to the committee.

Greg Jenson

3rd Dist Alderperson

608 206 3170

Sent from my Galaxy Tab A

-------- Original message --------

From: Candee Christen <CChristen@cityofstoughton.com>

Date: 3/29/23 8:46 AM (GMT-06:00)

To: Greg Jenson <GJenson@cityofstoughton.com>

Cc: Tim Swadley <TSwadley@cityofstoughton.com>, 'Matthew Dregne' <MDREGNE@staffordlaw.com>

Subject: Update to the ordinances regarding license and room tax

Good morning Greg,

It has been shared with me that Finance would like to have an update to the Room Tax ordinance that a business that falls behind on room taxes owed to the city may stem the revocation process of their liquor license.

Is this an accurate description of what you would like looked into by Matt?

Candee J. Christen, WCMC

City Clerk

City of Stoughton

207 S. Forrest Street

Stoughton, WI 53589

608-873-6677

608-873-5519 Fax

cchristen@cityofstoughton.com