



**DOOR COUNTY TOURISM ZONE  
COMMISSION and EXECUTIVE COMMITTEE MEETING  
Minutes of October 17th, 2019  
Town of Egg Harbor, 5242 CTH I – 9:00 AM**

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**ACTION ITEMS:**

**Larson moved and Robillard seconded to approve the agenda.** Motion carried.

**Le Clair moved and Nellen seconded to approve the minutes of September 19th, 2019 as presented.** Motion carried.

**Maci-Schmidt moved and Ward seconded to approve reports and payables plus receipts.** Motion carried.

**Consideration of adjournment to Closed Session into Closed Session pursuant to Wisconsin State Statutes, Section 19.85(1) (g) to confer with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or likely to become involved; to wit: enforcement actions against lodging providers who have failed to obtain lodging permits and to timely remit monthly room tax report and tax payments.** Larson moved and Heise seconded to move into Closed Session.

**Dannhausen moved and Boston seconded to reconvene in open session.** Motion carried.

**Anderson moved and Zoschke seconded to direct the Administrator to take action as outlined in Closed Session.** Motion carried.

**Skare moved to adjourn; Heise seconded.** Motion carried.

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**Committee Members Present by Roll Call:** Mary Boston, Kathleen Maci-Schmidt, Fred Anderson, Ryan Heise, Jeff Larson, Myles Dannhausen, Keith Krist, Nancy Robillard, Bill Weddig, Dick Skare, Elizabeth LeClair, Cathy Ward, Jim Nellen, Rob Zoschke, Pam Seiler, and Josh Van Lieshout.

**Excused:** Bryan Nelson, Mike Johnson, Richard Young, Beau Bernhoff, Sandra Rice and Linda Wait.

**Also in Attendance:** Jack Money Penny/DCVB, Michelle Rasmussen/DCVB, Jon Jarosh/DCVB, Mary Horton/KerberRose, Kim Roberts/Administrator DCTZC, Myles Dannhausen Jr./Peninsula Pulse.

**Call to Order**

Vice Chair Skare called the meeting to order at 9:00 AM

Skare asked if there were any comments, correspondence or concerns from the public. There were none.

**Approval of the Agenda**

**Larson moved and Robillard seconded to approve the agenda.** Motion carried.

**Approval of the minutes of the September 19th, 2019 Executive Committee Meeting.**

41 **Le Clair moved and Nellen seconded to approve the minutes of September 19th, 2019**  
42 **Executive Committee meeting as presented.** Motion carried.

43 **Report by the Door County Visitor Bureau on Marketing Efforts**

44 Moneyppenny reminded and invited all to the DCVB Annual Meeting dinner on October  
45 29<sup>th</sup>, 2019 at Horseshoe Bay.

46 Moneyppenny discussed approval of the new Welcome Center to be built which has been  
47 a three-and-a-half-year process. He went on to say that the project had been approved  
48 by all internal committees. It will be built adjacent to the current building, about 5,000 sq.  
49 feet with a budget of up to \$2 million. He went on to say that there is not a timeline for  
50 groundbreaking; everything is in the very beginning stages. The impetus of the Welcome  
51 Center, he said, is to encourage people to try new things, to spend more money, and  
52 stay longer. He discussed educational and interactive displays.

53 Moneyppenny added that the 2020 Marketing Plan has a focus on sustainability;  
54 ecotourism and the ecosystem of Door County. In conjunction with the new building,  
55 Moneyppenny said, there will be a new 501C3 foundation, Spirit of Door County Inc., which  
56 will handle the scholarship program and will be an education 501c3 which will allow them  
57 to go after education grant funds that only c3 can go after.

58 Additionally, Moneyppenny said the DCVB board approved to move ahead with a name  
59 change for the Bureau. The name will migrate towards Destination Door County.  
60 Typeface and logos are being worked on while trying to maintain brand and message  
61 of Door County. He added that they want it to be classic and timeless; the last logo was  
62 created in the 80's. Moneyppenny went on to say that the new name and logo will be  
63 unveiled during National Tourism Week in 2020.

64 Anderson congratulated the DCVB on their efforts. He went on to say that the last  
65 executive committee meeting minutes discussed saturation and oversaturation. He said  
66 the discussion scared him as a businessperson because he is in business to be in business.  
67 With that being said, he wanted to re-iterate that it would be wonderful if the Visitor  
68 Bureau could take on the effort to help innkeepers in the county who don't understand  
69 revenue management to understand it better. The oversaturation or saturation would  
70 most likely go away all by itself if revenue management was consistent across the board.  
71 He added that we are leaving money on the table in lodging revenue simply because  
72 of the folks who don't understand what that means and how it works. Anderson felt that  
73 the DCVB should tackle OTA fees. There are strategies that work. He added that he is  
74 attending conferences to learn more with the sole purpose to come back with additional  
75 ideas to reduce OTA fees. He asked if there is any way to create educational  
76 components to bring forward to the membership that drives tourism dollars; it would be  
77 beneficial to everyone involved.

78 Moneyppenny agreed and said excellent. Education forums can be set up next year in  
79 effort to get people the information.

80 Rasmussen discussed the strategic plan and has been utilizing the survey results and  
81 putting an ear to the ground. She added that the direction is good; there is an economic  
82 and social balance to emphasize traveling widely but wisely. She went on to discuss  
83 numbers and the winter guide.

84 Jarosh noted that National Tourism week would be May 3<sup>rd</sup>-9<sup>th</sup>, 2020. He reviewed recent  
85 press trips and social media influencers.

86 **Report from Administrative Assistant on current activities, projects and issues associated**  
87 **with permitting new members.**

88 Roberts reviewed 2019 No Reports to date, unpaid taxes, fees and penalties, and permits  
89 issued.

90 Roberts reviewed the Airbnb and VRBO platform audits.

91 Roberts reviewed the August 2019 By Property report. She reminded the Board there are  
92 still seventy-four (74) properties to report.

93 Roberts reviewed the VRBO response to communication to the company on September  
94 30, 2019.

95 Roberts reviewed Airbnb custom tax settings.

96 Roberts reviewed research with regards to Palm Beach County, Santa Monica and  
97 Section 230 CDA.

98 Van Lieshout took over running the meeting.

99 **Discussion on Current Comparable Occupancy numbers**

100 Horton reported that August 2019 was up 4.4% from August 2018 and year to date up  
101 4.0% overall. July numbers rose to 1.3% over 2018. Cash position is strong, she said. Horton  
102 added expenses are in line with the budget.

103 **Consideration of approving reports and payables plus receipts**

104 **Maci-Schmidt moved and Ward seconded to approve reports and payables plus**  
105 **receipts.** Motion carried.

106 **2019 WIS ACT 10- Lodging Marketplace Tax Collection**

107 Van Lieshout shared an update with the Commission. He said that we continue to work  
108 via legal counsel and Representative Kitchens to try and influence the legislative process.  
109 Efforts are being taken to obtain correcting legislation that will enable the commission to  
110 try and collect the information it needs in order to provide a level of transparency to not  
111 only our member municipalities but to our customers who are expecting to see equity in  
112 the tax collection process. To that he said, we engaged Von Briessen and Roper and  
113 their tax law expert to help us navigate through dealing with the WI DOR, LRB and the  
114 legislative process. He went on to say that Representative Kitchens was able to  
115 coordinate a meeting with Director of Sales and Use Tax from WI DOR along with the  
116 registered lobbyist from the WH&LA, Kathy Kilgore. We were able to share the  
117 Commission's concerns and translate those into statewide issues and concerns. The  
118 outcome of the meeting, Van Lieshout said, was favorable. The WI DOR director asked  
119 if she could use the Commission's tax attorney to work through modifications to the  
120 language in the proposed legislation. He felt that it was a very positive outcome for the  
121 Commission, we don't know what the final outcome will be of course. Assemblyman  
122 Kitchens sternly reminded us that the legislative process was anything but simple and that  
123 Door County wasn't going to get everything that we want. It was a good step for us to  
124 be able to follow the law and serve our member municipalities.

125 Nellen noted that there was a request made of our auditors to take a look at their role in  
126 approving our audit statements in the event that we receive an aggregate check and

127 what comfort they would need to sign off on our audited financial statements in  
128 connection to our ability to identify with precision the communities sourcing the room tax.  
129 He added that the auditor is concerned about it; if they are not satisfied based on their  
130 inquiry that we have been able to identify with precision where the room tax is coming  
131 from so that the proper allocation can be made to the municipalities they feel that they  
132 may require modification of the way in which they pass on the financial statement. The  
133 long and short of it, he said, when asked if they will be able to sign off on the financials,  
134 their response was they need to be satisfied that we are accurately distributing room tax.  
135 If we can't, Nellen said, he doesn't believe that they will sign off on the audit. Which is a  
136 problem because under the terms of the Intergovernmental Agreement one of the  
137 conditions is that we are required to produce audited statements which implies that  
138 statements would be signed off by our auditors. He stressed that he didn't want to  
139 overstate or understate the problem there are several initiatives underway most  
140 importantly with the focus on remedial legislation being adopted. The hope is that other  
141 people much larger than we are and much better heeled will see the same issues that  
142 we are encountering. Right now, it is almost as if we are the little boy crying wolf. It's just  
143 going to play out over the next sixty (60) to ninety (90) days.

144 Van Lieshout agreed. He said the hope is to have something in before January 1<sup>st</sup>, but it's  
145 not certain.

146 Anderson asked if there was a fix in the meantime. If there are dollars that are flowing  
147 our way and we can't verify where they are coming from should we suspend those dollars  
148 and put them into an account. He went on to ask what it would take for the auditor to  
149 be able to move forward.

150 Nellen said we've had conversations with the auditor and at some point, in time they will  
151 need to tell us based on the current state of compliance whether or not they are  
152 comfortable on signing off on the financial statements. We can't make that decision for  
153 them and we don't want to get deep into next year and find out the auditors are not  
154 comfortable; until then we can't undertake the necessary assessments to determine  
155 whether or not the room tax distribution is being properly applied. If we can't provide  
156 them the comfort, the auditors may look to the Lodging Marketplaces to satisfy the  
157 auditors that there are processes in place to give them comfort. We need more clarity.

158 Anderson said good luck.

159 Moneypenny said if and when the dollars come back from third party platforms and there  
160 is a concern of where to distribute the money we are only talking about concerns related  
161 to the thirty percent (30%), the municipal money not the sixty six (66%) to the Door County  
162 Visitor Bureau "DCVB". He stressed that he needs to be assured the money is going to  
163 flow to the DCVB for many, many reasons.

164 Van Lieshout said rationally we can see through the distribution, but to answer that  
165 question concisely right now is a little tough. He told Moneypenny that he appreciated  
166 the rationale and can follow along it seems to make to sense. We need to look at the  
167 devil a little closer and make sure that is something we can do.

168 Moneypenny asked who is going to come and talk to the DCVB board. He added that  
169 he can't put together a budget or a marketing plan not knowing if money is going to

170 flow. Right now, they are budgeted flat for next year, but it is a tight budget as it is. Any  
171 reduction in funds could be a big disadvantage for Door County.

172 Van Lieshout said it is a very real issue that we need to consult with the auditor to figure  
173 things out and we appreciate that there is urgency to the situation.

174 Dannhausen noted the CMF funds are distributed by municipality which would become  
175 erroneous.

176 Roberts noted that we are not in the business to guess, our job is to be able to provide  
177 our municipalities confirmation that we have distributed room tax correctly.

178 Le Clair asked if the municipalities still must do the Room Tax Report (SL-304) with the WI  
179 DOR.

180 Van Lieshout said yes and on top of that if you are a municipality and you have a  
181 combined clerk/treasurer like most of us do you are required to do an annual audit. The  
182 problem compounds; it really is problematic for anyone in the state of Wisconsin that has  
183 a lodging tax ordinance. That is the point we tried to make to Assemblyman Kitchens and  
184 the WI DOR and clearly thanks to Clifton Larson Allen who does 70-80% of all municipal  
185 audits in Door County and probably that many in Northeast Wisconsin, this is a broader  
186 issue.

187 Nellen stressed that it would be unfair to suggest that this is an auditor problem. They  
188 acknowledge that they may be unable to sign off on the audited statements which  
189 triggers another whole set of issues, as you can imagine. We as members of the  
190 commission do have a fiduciary duty to adhere to the Intergovernmental Agreement  
191 that is in place and the communities fully expect that they are going to get their fair share  
192 of the dollars collected. It is incumbent on us to undertake what activities necessary to  
193 give them the assurances that they are receiving the correct amount of monies. There is  
194 no value in trying to overstate the problem; if there are work arounds or true-ups our  
195 auditors and outside council have been asked to look at these options. For the Town of  
196 Sevastopol, just as everyone else, we are assuming that the room tax revenue is going to  
197 be available as they have been in the past, what else do you do. Somehow, we must  
198 work our way through it.

199 Nellen asked what the thoughts were on giving information to the larger group as to how  
200 we are going to deal with this issue of room tax withholding especially as we run up to  
201 the end of the year deadline. Every member of the Commission has both a legal and  
202 fiduciary duty. It is important we have all these audiences that are interested in knowing  
203 how this is going to impact them.

204 Van Lieshout replied that what we need to do is wrap up our communication piece that  
205 distills the issues in the simplest terms possible to our local elected officials and our  
206 member municipalities. We need to communicate that to them. As far as the end of the  
207 year date, sitting with WI DOR on Tuesday allowed us to see that they really don't know  
208 what to expect on January 1. Their perspective seemed to be it is a law, they must follow  
209 it. Without any assurance or predictability from WI DOR, we don't have any assurances  
210 we can give our cities, towns and villages. My confidence is that, Van Lieshout said, the  
211 way the commission has operated over the last ten plus years is that we always hold the  
212 property owners as the ultimate responsible party, we do require reports to be filed. We

213 need to maintain that course of business. This is a time where we need to do business as  
214 usual and continue to work with WI DOR to get the corrections.

215 Nellen said we are living in a parallel universe because the law currently says that Lodging  
216 Marketplaces should be collecting and remitting the tax since 2017. They have not done  
217 that and only recently have shown movement towards complying more than likely  
218 because of the Wayfair decision and a whole bunch of other things that have no  
219 relevance to us. Nellen agreed the WI DOR does not understand the implications and it  
220 would be so welcome if we could get straight answers from the Lodging Marketplaces  
221 to the question, do you intend to withhold taxes uniformly as of the end of the year and  
222 secondly are you going to make any bonafide effort in figuring out where those lodging  
223 places are located.

224 Roberts replied that VRBO has already told us that they are going to send an aggregate  
225 check and that they locate by geocode. VRBO acknowledged that there are errors with  
226 geocoding, but that they figure it out as they go. Roberts asked how do you figure it out  
227 as you go if you aren't getting any reporting information with the aggregate check.

228 Dannhausen asked if it was a question of getting paid in a manner that we can distribute  
229 appropriately.

230 Nellen replied that was correct.

231 Weddig asked if there was discussion with WI DOR, or anyone, with regards to adding the  
232 municipality identifying number.

233 Roberts replied that there was discussion with the WI DOR about the creation of a  
234 database, but she added that will take time. The information would come from the tax  
235 roll submitted by municipalities to the WI DOR. She added that would also require the  
236 Lodging Marketplaces to provide the property address so that it could be matched up  
237 in such a database. She went on to say that reporting requirements such as an address  
238 is not currently provided for in the statute but is one of the corrections the Tourism Zone is  
239 seeking. If we can get the property address and the lodging sales, we can operate.

240 Anderson asked if the lodging permit number tied to a municipality.

241 Roberts said absolutely it is.

242 Anderson asked if Airbnb is doing custom taxes and asking for the local permit number,  
243 that is the database that would fix this whole mess.

244 Roberts replied that she never thought that she would say this, but Airbnb seems to be  
245 taking steps to somehow make this all work. She added that she was unsure if the  
246 company going public soon has anything to do with it, but she feels as if VRBO has  
247 become the rotten child to deal with. Roberts stressed if we get the permit numbers from  
248 Airbnb or even lodging addresses, we can do our job albeit with a lot more effort, we  
249 can get it done. She added that she told VRBO on the phone that we are willing to work  
250 with them, how can we make this work for all involved. Their response was no, this is how  
251 we do it.

252 Weddig reiterated that WI DOR has an identifying five-digit code for each municipality in  
253 the state, why not use that code.

254 Maci-Schmidt said the form she received from Airbnb to put her local permit number on  
255 doesn't exactly specify which permit number they want; they are asking for a permit  
256 number, but you don't really know if they want a seller's permit or a local permit.

257 Roberts added that some people put their sellers permit number on their room tax reports  
258 when they are remitted. We then have to look them up and correct.

259 Van Lieshout said property owners don't even understand the different numbers: DTACP  
260 number, Sellers Permit (WI DOR), or Door County Tourism Zone permit number. They are  
261 often confused.

262 Nellen said he was glad to hear that they are asking for the numbers. At this point in time  
263 we don't know if they have the internal controls so that as they get dollars in from lodging  
264 owners that they have made the connection between that lodging owner and their  
265 associated municipality. This is a huge organization they should be able to track this and  
266 what comfort are they prepared to give our auditors that they are utilizing the information  
267 in an appropriate fashion. We are under a statutory and fiduciary obligation to make  
268 sure that these monies get appropriately allocated.

269 Dannhausen noted that Van Lieshout felt that the property owner in the end was the  
270 ultimate responsible party for reporting what was paid on their behalf.

271 Van Lieshout replied correct.

272 Dannhausen asked what recourse will we have if they fail to inform the Commission of  
273 what was paid on their behalf.

274 Van Lieshout said it will be no different than now, there are fields that are required  
275 reporting, and should they fail to do so, we will engage in the enforcement process. First  
276 letter, second letter, letter from attorney, collections and or circuit court. The challenge  
277 is that the State wants to skip making the property owner the responsible party.

278 Dannhausen felt that a public agency is going to have to get involved and say this is the  
279 law, report.

280 Van Lieshout agreed.

281 Dannhausen said this will go on for years. At some point a public agency like ours is going  
282 to have to say if you don't report we will go after you.

283 Skare said he had a question for Nellen. He said the direction of his question was are we  
284 going to bring this to the table and talk to communities before the end of the year. He  
285 asked if he was correct in understanding what Nellen has asked.

286 Nellen replied, yes.

287 Skare asked how we should do that. A session inviting everyone to come to explain the  
288 process.

289 Van Lieshout said we can certainly do that.

290 Seiler said with everyone in budget time and almost ready for approval of budgets or  
291 already approved, what are our communities supposed to do.

292 Dannhausen asked what if we send a letter to permit holders this is the consequence of  
293 not reporting the income correctly. What is going to happen he said we are turning them

294 against the VRBO's of the world to say we have to do this. It is time to stop fooling around  
295 with this.

296 Roberts reminded everyone that the information reported by permit holders is only as  
297 good as what is submitted. She went on to say that in talking to counterparts that have  
298 dealt with this issue, they have never once been able to reconcile payments against  
299 what lodging providers say was paid on their behalf.

300 Anderson said how could you.

301 Roberts went on to say even if we get the information from the permit holders it is very  
302 likely the payments will not balance to what permit holders say was paid on their behalf.

303 Nellen asked VRBO or Airbnb hosts in attendance if either platform makes explicit that  
304 any information provided to them will only go to them.

305 Maci-Schmidt said no.

306 Nellen explained that this is the laws attempt to treat room tax in the same fashion as  
307 streamline uniform tax agreements with regards to remote seller of goods in which they  
308 have tried to shoehorn room tax into something with the remote sellers, but we are  
309 altogether different. Why he said, because we are altogether different because the  
310 people who pay the tax collect it right here. They are not in different states, we have a  
311 system in place in which year after year we have tremendous compliance and historical  
312 records. The fear is if a significant amount of our room taxes are collected and remitted  
313 by lodging marketplaces we won't have any effective way to audit what they are doing.  
314 Over time we will lose that historical information. What is the likelihood if we require return  
315 to be submitted that there will be permit holders that flat out refuse to do it, he asked.

316 Van Lieshout said that would be the concern. One of the points that the tax attorney  
317 who has been engaged by the commission, has advised, is that we continue to require  
318 returns from all lodging providers. Demand that information it is in the local ordinances,  
319 you have the right to demand it. And then create a return for the lodging marketplaces.  
320 That may help, but if we don't reconcile from the online marketplaces and the individual  
321 returns, then we have to figure out what to do with the difference. We must get through  
322 steps one and two before we get to three. The best course of action is to continue to do  
323 business as we have and require reporting form all lodging providers and use that as the  
324 basis for distribution. But we then will need a plan to sort out the difference.

325 Maci-Schmidt said the lodging marketplaces will be collecting and remitting the tax.

326 Roberts replied that permit holders will still have to log in and report what was paid on  
327 their behalf in addition to any direct bookings.

328 Van Lieshout stressed they still must file a return. The challenge is that the state wants to  
329 do away with the part. The issue is that the lobbying agencies such as the WH&LA and  
330 WACVB are looking at this huge amount of tax that is going uncollected. Something  
331 collected is better than nothing, from their perspective. This is a lodging tax, not a sales  
332 tax, we shouldn't confuse the two. It gets lost in how they have tried to promulgate the  
333 statute. He added that he feels confident it was a very good meeting on Tuesday, we  
334 finally had a seat at the table.

335 Nellen stressed that the Department of Revenue has never been tasked with collecting  
336 room tax. They are mandated to oversee it; they are coming up to speed.



337 Maci-Schmidt said we can't lose sight of the customer experience; they are confused.  
338 You have to bring up, talk about it and explain it.

339 Roberts added and the host.

340 Van Lieshout asked if there were any other comments.

341 Dannhausen said almost everyone in this room has spent a good portion of their lives on  
342 how to market the area without the need to pay exorbitant commissions to people who  
343 aren't from our area. The alternative for these people that rely on Airbnb and VRBO is to  
344 get a membership with the Visitor Bureau and market their property through the Visitor  
345 Bureau. And most of us would agree that it is better to do that than waste your time with  
346 Airbnb. This is what we need to try and do.

347 Anderson said commissions are up to 18%. This is what I have asked Jack to do some more  
348 research on. There are other areas in the world that have successful with reducing the  
349 individual property owner r reliance and obligations to the Expedia's and bookings.com's  
350 of the world.

351 **Consideration of adjournment to Closed Session into Closed Session pursuant to Wisconsin**  
352 **State Statutes, Section 19.85(1) (g) to confer with legal counsel for the governmental body**  
353 **who is rendering oral or written advice concerning strategy to be adopted by the body with**  
354 **respect to litigation in which it is or likely to become involved; to wit: enforcement actions**  
355 **against lodging providers who have failed to obtain lodging permits and to timely remit**  
356 **monthly room tax report and tax payments. Larson moved and Heise seconded to move**  
357 **into Closed Session.**

358 **Roll Call**

359 **CLOSED SESSION**

360 **Dannhausen moved and Boston seconded to reconvene in open session.** Motion carried.

361 **Consider a motion to take action, if required.**

362 **Anderson moved and Zoschke seconded to direct the Administrator to take action as**  
363 **outlined in Closed Session.** Motion carried.

364 **Adjournment**

365 **Skare moved to adjourn; Heise seconded. Motion carried.**

366 Respectfully submitted,

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368 Kim Roberts, Administrator

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**DOOR COUNTY TOURISM ZONE  
COMMISSION and EXECUTIVE COMMITTEE MEETING  
Minutes of October 17, 2019  
Town of Egg Harbor**

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384 The closed session of the Tourism Zone Full Commission was convened by Chair Van  
385 Lieshout at the Town of Egg Harbor.

386 **Committee Members Present by Roll Call:** Mary Boston, Kathleen Maci-Schmidt, Fred  
387 Anderson, Ryan Heise, Jeff Larson, Myles Dannhausen, Keith Krist, Nancy Robillard, Bill  
388 Weddig, Dick Skare, Elizabeth LeClair, Cathy Ward, Jim Nellen, Rob Zoschke, Pam Seiler,  
389 and Josh Van Lieshout.

390 **Excused:** Bryan Nelson, Mike Johnson, Richard Young, Beau Bernhoff, Sandra Rice and  
391 Linda Wait.

392 **Also in Attendance:** Mary Horton/**KerberRose**, and Kim Roberts/**Administrator DCTZC**.

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399 **into Closed Session.**

400  
401 **CLOSED SESSION**

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402 Discussion took place in regard to Lodging Marketplace statutory reporting requirements.

403 Respectfully submitted,

404 *Kim Roberts*

405 Kim Roberts  
406 Administrator