

ORDINANCE NO. 97-0107

AN ORDINANCE AMENDING SECTION 3 OF AN ORDINANCE OF THE CITY OF TRINITY, TEXAS, ENTITLED HOTEL OCCUPANCY TAX: THE TERM "HOTEL" INCLUDING HOTELS, MOTELS, TOURIST HOMES, HOUSES, COURTS, LODGING HOUSES, INNS AND ROOMING HOUSES; PROVIDING FOR COLLECTION AND ENFORCEMENT OF COLLECTION; PROVIDING THAT VIOLATION CONSTITUTES A MISDEMEANOR SUBJECT TO FINE NOT EXCEEDING \$200.00; ESTABLISHING THE ONLY USES ALLOWED FOR THIS TAX; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR SEVERABILITY.

WHEREAS, a hotel occupancy tax has been authorized for incorporated cities by virtue of Article 1269j-4.1 of Vernon's Texas Civil Statutes; and

WHEREAS, the City Council finds that it is in the best interest of the citizens and the City of Trinity that a hotel occupancy tax be established for the uses set out below; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TRINITY:

Section 1. Definitions. For purposes of this ordinance, the following words, terms and phrases are defined as follows:

(a) "Hotel" shall mean any building or buildings in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses, or courts, lodging houses, inns, rooming houses, or other buildings where rooms are furnished for a consideration but "hotel" shall not be defined so as to include hospitals, sanitariums or nursing homes.

(b) "Consideration" shall mean the cost of the room in such hotel only if the room is one ordinarily used for sleeping, and shall not include the cost of any food served or personal services rendered to the occupant of such room not related to the cleaning and readying of such room for occupancy.

(c) "Occupant" shall mean anyone, who, for a consideration uses, possesses, or has a right to use of possess any room in a hotel if the room is one ordinarily used for sleeping.

(e) "Quarterly period" means a quarter of the calendar year. The first quarter is composed of the months of January, February and March; the second quarter is composed of the months of April, May and June; the third quarter is

composed of the months of July, August and September; and the fourth quarter is composed of the months of October, November and December.

Section 2. Tax Imposed.

(a) A tax is imposed on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room or space in a hotel costing \$2 or more each day.

(b) The price of a room in a hotel does not include the cost of food served by the hotel and the cost of personal services performed by the hotel for the person except for those services related to cleaning and readying the room for use or possession.

Section 3. Rate of Tax. The rate of the tax imposed by this ordinance is six per cent (6%) of the price paid for a room in a hotel.

Section 4. Collection of Tax. A person owning, operating, managing, or controlling a hotel shall collect for the city the tax that is imposed by this ordinance and that is calculated on the amount paid for a room in the hotel.

Section 5. Report and Payment. On the last day of January, April, July and October, a person required to collect the tax imposed by this ordinance shall pay the city treasurer the tax collected during the preceding quarterly period and at the same time shall file with the city treasurer a report stating:

- (1) the total amount of the payments made for rooms at person's hotel during the preceding quarterly period;
- (2) the amount of the tax collected by the person during the preceding quarterly period; and
- (3) other information that the city treasurer requires to be in the report.

Section 7. Access to Books and Records. After the city treasurer gives reasonable notice to a person that the treasurer intends to inspect the books or records of the person, the treasurer has access to the person's books or records necessary for the controller to determine the correctness of a report filed under this ordinance or the amount of taxes due under this ordinance.

Section 8. Reimbursement for Tax Collection. The person required to file a report under this ordinance may deduct and withhold from the taxes otherwise due to the city on the quarterly return, as reimbursement for the cost of collecting

tax, one per cent of the amount of the tax due as shown on the report. If taxes due under this ordinance are not paid to the city within the time required or if the person required to file a report fails to file the report when due, the person forfeits the claim to reimbursement that could have been taken if the tax had been paid or the report filed when due.

Section 9. Interest. A tax imposed by this ordinance that is not paid to the city treasurer when it is due draws interest at the rate of 10% per annum.

Section 10. Penalty.

(a) A person commits an offense if the person fails to file a report with the city treasurer, to collect a tax for the city, or to pay a tax to the city treasurer as the person is required to do by this ordinance.

(b) Any violation of this ordinance constitutes a misdemeanor and is punishable by fine not exceeding \$200.00.

(c) Each day that any violation hereof occurs or continues shall constitute a separate offense.

(d) The penalty in this section shall be cumulative of any and all civil remedies of the city.

Section 11. Revenue Deposited. The revenue from the tax imposed by this ordinance shall be deposited in the city treasury for the uses stated in Section 12.

Section 12. Use of Tax. The revenue derived from this ordinance may only be used for:

(1) the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention center facilities including, but not limited to, civic center convention buildings, auditoriums, coliseums, civic theaters, museums, and parking areas or facilities for the parking or storage of motor vehicles or other conveyances located at or in the immediate vicinity of the convention center facilities;

(2) the furnishing of facilities, personnel and materials for the registration of convention delegates or registrants;

(3) for advertising for general promotional and tourist advertising of the city and its vicinity and conducting a solicitation and operating program to attract conventions and visitors either by the city or through contracts with persons or organizations selected by the

city;

(4) the encouragement, promotion, improvement, and application of the arts, including music (instrumental and vocal), dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, television, radio, tape and sound recording, and the arts related to the presentation, performance, execution, and exhibition of these major art forms;

(5) historical preservation and restoration.

Section 13. Effective Date. This ordinance and the tax imposed herein shall be in effect on the first day of January, 1998.

Section 14. Severability. In the event any section, clause, or sentence, paragraph or part of this ordinance shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such invalidity shall not affect, invalidate or impair the remainder of this ordinance.

PASSED AND APPROVED on this the 13th day of November, 1997.



Lyle Stubbs
Mayor

Attest:



City Secretary