

ARTICLE IV. - HOTEL OCCUPANCY TAX

Footnotes:

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Editor's note— Ord. No. 85-48, adopted September 9, 1985, did not specifically amend this Code and at the discretion of the editor §§ I—VII of said ordinance have been included herein as Art. IV, §§ 40-145—40-151.

State Law reference— Hotel occupancy tax, V.T.C.A., Tax Code § 351.001 et seq.

Sec. 40-145. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Consideration means the cost of the room in a 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.

Hotel means any building in which the public may, for a consideration, obtain sleeping accommodations.

- (1) The term "hotel" includes hotels, motels, tourist homes, houses or courts, lodginghouses, inns, roominghouses, or other buildings where rooms are furnished for a consideration.
- (2) The term "hotel" does not include hospitals, sanitariums, or nursing homes.

Occupancy means the use or possession, or the right to the use or possession, of any room in a hotel if the room is one ordinarily used for sleeping and if the occupant's use, possession, or right to use or possession extends for a period of less than 30 days.

Occupant means anyone who, for a consideration, uses, possesses, or has a right to use or possess any room in a hotel if the room is one ordinarily used for sleeping.

Permanent resident means any occupant who has or shall have the right of occupancy of any room, sleeping space or facility in a hotel for at least 30 consecutive days during the current calendar year or preceding year.

Quarterly period means the regular calendar quarters of the year, the first quarter being the months of October, November and December, the second quarter being the months of January, February and March, the third quarter being the months of April, May and June, and the fourth quarter being the months of July, August and September.

(Code 1982, § 25-31; Ord. No. 85-48, § I, 9-9-1985)

Sec. 40-146. - Penalties.

- (a) If any person fails to collect the tax imposed in this article, or shall fail to file a report as required in this article, or shall fail to pay the city manager the tax as imposed in this article when said report or payment is due, or shall file a false report, then such person shall be deemed guilty of a misdemeanor and, upon conviction, shall be punished by a fine not to exceed the sum of \$500.00 for each offense and each and every day such offense shall continue shall be deemed to constitute a separate offense.

(b) In addition, such person who fails to remit the tax imposed by this article within the time required shall forfeit five percent of such tax; provided, however, the penalty shall never be less than \$1.00. Delinquent taxes shall draw interest at the rate of ten percent per annum beginning 60 days from the date due.

(Code 1982, § 25-37; Ord. No. 85-48, § VII, 9-9-1985; Ord. No. 90-45, § 2, 12-3-1990)

Sec. 40-147. - Levied; rate.

The amount of tax levied upon the cost of occupancy of any room or space where such cost of occupancy is at a rate of \$2.00 or more per day shall be seven percent of the consideration paid by the occupants of such room, space or facility to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies.

(Code 1982, § 25-32; Ord. No. 85-48, § II, 9-9-1985; Ord. No. 90-45, § 1, 12-3-1990)

Sec. 40-148. - Disposition of revenue.

The revenue derived from this tax will only be used for the purposes as authorized by applicable state law. The city manager, upon approval by the city council, may contract with an approved organization for the disposition of revenues from this tax.

(Code 1982, § 25-33; Ord. No. 85-48, § III, 9-9-1985)

Sec. 40-149. - Collection.

- (a) All parties owning, operating, managing or controlling any hotel shall collect the tax imposed in section 40-147 for the city.
- (b) All parties collecting the subject tax are hereby authorized to deduct and withhold from the parties' payment to the city, as reimbursement for the cost of collecting the tax, one percent of the amount of tax collected and required to be reported to the city.
- (c) All parties collecting the subject tax shall forfeit the one percent reimbursement for failure to pay the tax or to file reports as required by this article.

(Code 1982, § 25-34; Ord. No. 85-48, § IV, 9-9-1985)

Sec. 40-150. - Reporting.

On the last day of the month following each quarterly period, every person required to collect the tax imposed in this article shall file a report, in writing, with the city manager showing the consideration paid for all room occupancies in the preceding quarter, the amount of the tax collected on such occupancies, and any other information as the city manager may reasonably require. Such report shall be filed not later than 20 days from the last day of each quarter. Such person shall pay the tax due on such occupancies at the time of filing such report. There shall also be furnished at the time of filing a copy of the quarterly tax report filed with the state comptroller in connection with the state hotel occupancy tax.

(Code 1982, § 25-35; Ord. No. 85-48, § V, 9-9-1985)

Sec. 40-151. - Promulgation of rules and regulations.

The city manager shall have the power to make such rules and regulations as are necessary to effectively collect the tax levied in this article, and the city manager or his designee shall upon reasonable notice have access to books and records necessary to enable him to determine the correctness of any report filed as required by this article and the amount of taxes due under the provisions of this article.

(Code 1982, § 25-36; Ord. No. 85-48, § VI, 9-9-1985)

Secs. 40-152—40-170. - Reserved.