

ORDINANCE NO. 559

AN ORDINANCE PROVIDING FOR THE LEVY OF A HOTEL OCCUPANCY TAX PURSUANT TO TEXAS REV. CIV. STAT. ANN. ARTICLE 1269j 4.1; PROVIDING FOR THE ASSESSMENT AND COLLECTION OF A HOTEL OCCUPANCY TAX; PROVIDING FOR THE DISPOSITION OF REVENUES DERIVED THEREFROM; PROVIDING FOR COLLECTION AND REPORTS CONCERNING THE TAX; PROVIDING FOR THE MAKING OF RULES AND REGULATIONS BY THE CITY MANAGER; PROVIDING FOR A PENALTY AND AN EFFECTIVE DATE; PROVIDING FOR A COLLECTION FEE; PROVIDING FOR A SAVINGS CLAUSE; AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ADDISON, TEXAS:

SECTION 1. Definition of Terms: The following words, terms and phrases are, for the purpose of this Article, except where the context clearly indicates a different meaning, 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 or possess any room in a hotel if the room is one ordinarily used for sleeping.

(d) "Occupancy" shall mean 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 thirty (30) days.

(e) "Person" shall mean any individual, company, corporation, or association owning, operating, managing or controlling any hotel.

(f) "City Manager" shall mean the City Manager of the City of Addison or such person as is specifically delagated by him.

(g) "Quarterly Period" shall mean the regular calendar quarters of the year, the first being composed of 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.

(h) "Permanent Resident" shall mean any occupant who has or shall have the right of occupancy of any room or rooms or sleeping space or facility in a hotel for at least thirty (30) consecutive days during the current calendar year or proceding year.

SECTION 2. Levy of Tax; Rate; Exceptions:

There is hereby levied a tax upon the cost of occupancy of any room or space furnished by any hotel where such cost of occupancy is at the rate of Two Dollars (\$2.00) or more per day, such tax to be equal to four per cent (4%) of the consideration paid by the occupancy of such room, space or facility to such hotel, exclusive of

other occupancy taxes imposed by other governmental agencies.

SECTION 3. Disposition of Revenue:

The revenue derived from this tax will only be used for the purposes authorized by Tex. Rev. Civ. Stat. Ann. Art. 1269j 4.1 as the City Council may direct and authorize.

SECTION 4. Collection:

Every person owning, operating, managing or controlling any hotel shall collect the tax imposed in Section 2 hereof for the City of Addison.

SECTION 5. Reports:

On the last day of the month following each quarterly period, every person required in Section 4 hereof to collect the tax imposed herein, shall file a report 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 person shall pay the tax due on such occupancies at the time of filing such report.

SECTION 6. 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 herein, and 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.

SECTION 7. Penalties:

If any person shall fail to collect the tax imposed herein, or shall fail to file a report as required herein, or shall fail to pay to the City Manager the tax as imposed herein when said report for payment is due, or shall file a false report, then such person shall be deemed guilty of a misdemeanor and upon conviction be punished by a fine not to exceed Two Hundred Dollars (\$200.00). In addition such person who fails to remit the tax imposed by this Article within the time required shall forfeit five per cent (5%) of the amount due as a penalty, and after the first thirty (30) days shall forfeit an additional five per cent (5%) of such tax. Provided, however, that the penalty shall never be less than One Dollar (\$1.00). Delinquent taxes shall draw interest at the rate of six per cent (6%) per annum beginning sixty (60) days from the date due.

SECTION 8. Effective Date of Tax:

The occupancy tax authorized by this ordinance shall become effective beginning October 1, 1978, and shall be collected on a quarterly basis.

SECTION 9. Collection Fee:

The City of Addison shall retain five percent (5%) of the gross amount of the Hotel Occupancy Tax collected to cover the cost of said collection duties.


SECTION 10. Savings Clause:

If any provision, section, sentence, phrase or paragraph of this ordinance shall be held invalid, unconstitutional, or illegal for any reason, then the remainder of such ordinance shall remain in full force and effect the same as if separately enacted.

SECTION 11. Emergency Clause:


The fact that the general area in which the City of Addison lies has become an attraction for persons from other states and countries requires that the City of Addison acquire and provide funds for construction of various facilities as well as the promotional advertising of the facilities within the City of Addison creates an urgency and an emergency for the immediate preservation of the public peace, health, safety and welfare requires that this ordinance shall take effect immediately from and after its passage and it is accordingly so ordained.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF ADDISON, TEXAS, this the 19 day of February, 1980.



MAYOR PRO-TEM

ATTEST:



CITY SECRETARY