

ORDINANCE NO. 083-062

AN ORDINANCE AMENDING ARTICLE IV, "HOTEL OCCUPANCY TAX", OF CHAPTER 17, "TAXATION," OF THE CODE OF ORDINANCES, TOWN OF ADDISON, TEXAS, DEFINING NEW TERMS; INCREASING THE HOTEL OCCUPANCY TAX TO FIVE PERCENT; CHANGING THE TAX PAYMENT SCHEDULE FROM QUARTERLY TO MONTHLY; ALLOWING A ONE PERCENT FEE TO BE DEDUCTED BY PERSONS COLLECTING THE TAX; INCREASING CIVIL AND CRIMINAL PENALTIES; MAKING CERTAIN GRAMMATICAL AND SEMANTIC CHANGES; PROVIDING THAT CERTAIN RECEIPTS EARNED PRIOR TO OCTOBER 1, 1983, BE TAXED AT FOUR PERCENT; PROVIDING A PENALTY NOT TO EXCEED \$200.00; PROVIDING A SAVING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE OF OCTOBER 1, 1983.

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

SECTION 1. That Article IV, "Hotel Occupancy Tax," of Chapter 17, "TAXATION," of the Code of Ordinances, Town of Addison, Texas, as amended, is amended to read as follows:

ARTICLE IV. HOTEL OCCUPANCY TAX

Sec. 17-56. DEFINITIONS.

In this article:

CONSIDERATION means the cost of the room, sleeping space, bed or dormitory space or other facilities in a hotel, and shall not include the cost of any food served or personal services rendered to the occupant not related to cleaning and readying the room or space for occupancy, and shall not include any tax assessed by any other governmental agency for occupancy of the room.

DIRECTOR means the director of finance of the city.

HOTEL means any building, trailer, railroad pullman car not being utilized for the transportation of travelers, or other facility in which the public may, for a consideration obtain

sleeping accommodations. The term includes hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, trailer houses, trailer motels, railroad pullman cars parked on a siding or other area and used for sleeping accommodations not involving the transportation of travelers, dormitory space where bed space is rented to individuals or groups, apartments not occupied by permanent residents, and all other facilities where rooms or sleeping facilities or space are furnished for a consideration. "Hotel" does not include hospitals, sanitariums, or nursing homes.

OCCUPANCY means the use or possessions, or the right to the use or possession of any room, space or sleeping facility in a hotel for any purpose.

OCCUPANT means anyone, who, for a consideration, uses, possesses or has a right to use or possess any room or rooms, or sleeping space or facility in a hotel under any lease, concession, permit, right of access, license, contract or agreement.

PERSON means any individual, company, corporation or association owning, operating, managing or controlling any hotel.

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

TAX means the hotel occupancy tax levied in this article pursuant to Acts of 1965, 59th Legislature, Regular Session, page 148, chapter 63, as amended.

Sec. 17-57. LEVY; AMOUNT; DISPOSITION OF REVENUE; EXEMPTIONS.

(a) There is hereby levied a tax upon the cost of occupancy of any sleeping room furnished by any hotel where the cost of occupancy is at the rate of \$2.00 or more per day. The tax is equal to five percent of the consideration paid by the occupant of the sleeping room to the hotel, exclusive of other occupancy taxes imposed by other governmental agencies.

(b) The tax may not be imposed upon a permanent resident.

Sec. 17-58. COLLECTION.

Every person owning, operating, managing or controlling any hotel shall collect the tax for the city.

Sec. 17-59. REPORTS; PAYMENTS; FEES.

(a) On the 15th day of the month following each month in which a tax is earned, every person required by this article to collect the tax shall file a report with the director showing:

(1) the consideration paid for all occupancies in the preceding month;

and (2) the amount of the tax collected on the occupancies;

(3) any other information the director may reasonably require.

(b) Every person required by this article to collect the tax shall pay the tax due on all occupancies in the preceding month to the director at the time of filing the report required under Subsection (a) of this section.

(c) Every person collecting a tax under this article may deduct one percent from the gross tax collected on all occupancies in the preceding month as a collection fee if the tax is paid to and received by the director no later than the 25th day of the month following the month in which the tax is earned. If the tax is paid by mail, the date of receipt by the director shall be the date postmarked by the U. S. Postal Service.

Sec. 17-60. RULES AND REGULATIONS.

The director shall have the power to make any rules and regulations necessary to effectively collect the tax. The director shall, upon giving reasonable notice, have access to all 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 this article.

Sec. 17-61. PENALTIES.

(a) A person commits an offense if he:

(1) fails to collect the tax;

(2) fails to file a report as required by this article;

(3) fails to pay the director the tax when payment is due; or

(4) files a false report.

(b) An offense committed under Subsection (a) of this section is punishable by a fine not to exceed \$200.00.

(c) In addition to any penalties imposed under Subsection (b) of this section, a person failing to pay the tax to the director within the time required shall pay an additional 10 percent (10%) of the tax due as a penalty. An additional 10 percent of the tax due shall be paid 30 days later if the tax is not paid. The penalty provided by this subsection may never be less than \$5.00

Delinquent taxes shall draw interest at the rate of ten percent (10%) per year beginning thirty (30) days from the date the tax is due.

Sec. 17-62. DISPOSITION OF REVENUE.

The revenue derived from the tax levied in this article will only be used for the purposes authorized by Art. 1269j-4.1, as the city council may direct and authorize.

Sec. 17-63. REPEAL.

Sec. 17-64. REPEAL.

SECTION 2. That the provisions of this ordinance do not apply to receipts paid to the city after October 1, 1983, but earned prior to that date, which would still be taxed at four percent (4%).

SECTION 3. That a person violating a provision of this ordinance, upon conviction, is punishable by a fine not to exceed \$200.00.

SECTION 4. That Chapter 17 of the Code of Ordinances, Town of Addison, Texas, amended, shall remain in full force and effect, save and except as amended by this ordinance.

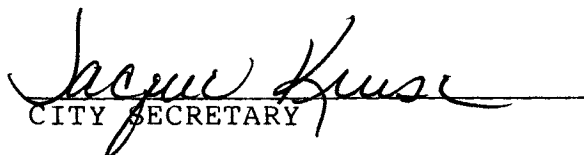
SECTION 5. That the terms and provisions of this ordinance are severable and are governed by Section 1-13 of Chapter 1 of the Code of Ordinances, Town of Addison, Texas, as amended.

DULY PASSED BY THE CITY COUNCIL OF THE TOWN OF ADDISON, TEXAS, this the 27th day of September, 1983.

MAYOR



ATTEST:


CITY SECRETARY

Published
11-19-83

