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AN ORDINANCE PROVIDING FOR THE ASSESSMENT AND COLLECTION OF A HOTEL AND MOTEL OCCUPANCY TAX; PROVIDING FOR EXEMPTIONS PROVIDING FOR COLLECTION AND REPORTS CONCERNING THE TAX; PROVIDING FOR THE MAKING OF RULES AND REGULATIONS BY THE TAX ASSESSOR AND COLLECTOR; PROVIDING FOR A CONTRACT WITH AN AGENCY TO ADMINISTER THE FUNDS RAISED; PROVIDING FOR A PENALTY AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, THAT:

SECTION 1: Levy of Tax; rate; exceptions.

- (A) There is hereby levied a tax upon the occupancy of any room or space furnished by any hotel or motel where such cost of occupancy is at the rate of two dollars or more per day; such tax to be equal to two per cent (2%) of the consideration paid by the occupant of such room or space to such hotel or motel.
- (B) No tax shall be imposed hereunder upon a permanent resident.
- (C) No tax shall be imposed hereunder upon a corporation or association organized and operated exclusively for religious, charitable or educational purposes, in which no part of the net earnings inures to the benefit of any private shareholder or individual.

SECTION 2. Definitions.

The following words, terms and phrases are, for the purpose of this ordinance, except where the context clearly indicates a different meaning, defined as follows:

(A) "Hotel" shall mean any building or buildings, trailer or other facility in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses or court, lodging houses, inns, rooming houses, trailer 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 said hotel and shall not include the costs of any food served or personal services rendered to the occupancy of such room, not related to the cleaning and reading of such room for occupancy, and shall not include any tax assessed for occupancy thereof by any

other governmental agency.

(C) "Occupancy" shall mean the use or possession, or the right to the use or possession of any room or rooms in a hotel for any purpose.

(D) "Occupant" shall mean anyone who, for a consideration, uses, possesses, or has a right to use or possess any room or rooms in a hotel under any lease, concession, permit, right of access, license, contract or agreement.

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

(F) "Assessor and Collector" shall mean the Tax Assessor and Collector of the City of Abilene, Texas.

(G) "Quarterly Period" shall mean the regular calendar quarters of the year, the first quarter being composed of the months of January, February, and March, the second quarter being the months of April, May and June, the third quarter being the months of July, August and September, and the fourth quarter being the months of October, November, and December.

(H) "Permanent Resident" shall mean any occupant who has or shall have the right to occupancy of any room or rooms in a hotel for at least thirty consecutive days during the current calendar year or preceding year.

#### SECTION 3. Purpose.

Purpose of this ordinance is to raise money to promote tourists, tourists and Conventions for the City of Abilene,

#### SECTION 4. Collection.

Every person owning, operating, managing or controlling any motel or hotel within the City of Abilene, Texas, shall collect the tax imposed in Section 1 hereof, for the City of Abilene, Texas.

#### SECTION 5. Reports.

On the last day of the month following each quarterly period, every person required in Section 2 hereof to collect the tax imposed herein shall file a report with the assessor and collector of the City of Abilene 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 assessor and

collector may reasonably require. Such person shall pay the tax due on such occupancies at the time of filing such report. The Tax Assessor-Collector of the City of Abilene will receive three and one-half per cent (3 1/2 %) of all proceeds collected under this Ordinance for collection expenses incurred by his office.

SECTION 6. Rules and Regulations.

The assessor and collector 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 ordinance and the amount of taxes due under the provisions of this ordinance.

SECTION 7. Agency for Administration of Tax.

The City of Abilene will enter into a contract with an agency outside of the City Government to administer the funds made available under this ordinance and to carry out the purposes of this ordinance.

SECTION 8. 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 assessor and collector the tax, as imposed herein, 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 two hundred dollars (\$200.00). In addition, such person who fails to remit the tax or violates the reporting provisions imposed by this ordinance within the time required shall forfeit an additional five (5%) percent 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 9. Effective Date.

This ordinance shall become effective on the 1st day of July

A. D., 1970.

SECTION 10: Severability Provision.

If any section, clause, paragraph, or provision of this ordinance shall be held unconstitutional or void, then the invalidity of such section, clause,

paragraph or provision shall not affect the other provisions of this ordinance, and the same shall remain in full force and effect.

PASSED ON FIRST READING this 23rd day of April, A. D., 1970.

After passage a notice of the time and place, where and when said ordinance would be given a public hearing and considered for final passage was published in the Abilene Reporter-News, a daily newspaper of general circulation in the City of Abilene, said publication being on the 27 day of April, 1970, the same being more than fifteen (15) days prior to the time designated for said hearing. After such opportunity for the public to be heard, said ordinance was passed on its second and final reading.

PASSED ON SECOND AND FINAL READING, this 25 day of June, A. D., 1970.

ATTEST

Cassidy Herman  
CITY SECRETARY

J. C. Whitely  
MAYOR

APPROVED

Ben Niedecken  
CITY ATTORNEY