

18

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Tax
audit*

ORDINANCE NO. 1050

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, PROVIDING FOR THE AMENDMENT OF THE HOTEL AND MOTEL OCCUPANCY TAX ORDINANCE; PROVIDING FOR A PENALTY, SEVERABILITY CLAUSE, EFFECTIVE DATE AND CALLING A PUBLIC HEARING.

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

PART 1: That Ordinance No. 479 is hereby amended to read as follows:

"SECTION 1: Levy of Tax.

There is hereby levied a tax upon the cost occupancy of any sleeping room furnished by any hotel or motel where the cost of occupancy is at the rate of Two Dollars (\$2.00) or more per day; such tax to be equal to four percent (4%) of the consideration paid by the occupant of the sleeping room to the hotel.

SECTION 2: Collection.

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

SECTION 3: 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 Tax Assessor-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 Tax Assessor-Collector may 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 shall receive three and one-half percent (3 1/2%) of all proceeds collected under this Ordinance for collection expenses incurred by his office.

SECTION 4: Rules and Regulations.

The Tax Assessor-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 5: Beneficiary Funds.

The City of Abilene will enter into contracts with agencies outside the City Government to administer the funds made available by the City Council."

PART 2: If any person, firm or corporation 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 Tax Assessor-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 said tax or violates the reporting provisions imposed by this Ordinance within the time required shall forfeit an additional five percent (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 percent (6%) per annum beginning sixty (60) days from the date due.

PART 3: That if any provision of any section of this Ordinance shall be held to be void or unconstitutional such holding shall in no way affect the validity of the remaining provisions of this Ordinance, which shall remain in full force and effect.

PART 4: That said Ordinance, being a penal Ordinance, shall be published in the newspaper as provided by Section 19 of the Charter of the City of Abilene, Texas, and shall become effective on May 1, 1978.

PART 5: That upon passage of this Ordinance on first reading, the City Secretary is hereby directed to give notice at least twenty-four (24) hours by publishing at least one (1) time in the Abilene Reporter News, a notice that a public hearing will be held in the Council Chambers of the City Hall, Abilene, Texas.

PASSED ON FIRST READING this 9th day of March, A.D. 1978.

PASSED ON SECOND AND FINAL READING this 23 day of March,

A.D. 1978.

ATTEST:

Paula Hodgkin
CITY SECRETARY

John M. Hall
MAYOR

APPROVED:

Henry Cayell
CITY ATTORNEY