

ORDINANCE NO. 64-1986

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, AMENDING CHAPTER 30, "TAXATION" OF THE ABILENE MUNICIPAL CODE; 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 the previous ordinance on Hotel and Motel Occupancy Tax (Ordinance No. 91-1984) is hereby amended so that this ordinance is substituted for it and takes its place.

"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 (\$2.00) Dollars or more per day; such tax to be equal to seven (7%) percent 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 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 may be required. Such person shall pay the tax due on such occupancies at the time of filing such report.

SECTION 4: Rules and Regulations.

The City of Abilene 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 them 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 may 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 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 (\$200.00) Dollars. 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 fifteen (15%) percent of such tax; provided, however, that the penalty shall never be less than one (\$1.00) dollar. Delinquent taxes shall draw interest at the rate of ten (10%) percent 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 October 1, 1986.

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

PASSED ON FIRST READING THIS 23 day of July, 1986.

PASSED ON SECOND AND FINAL READING THIS 28 day of August, 1986.

ATTEST:

Patricia Patten
CITY SECRETARY

David Stubbeman
MAYOR

APPROVED:

Jonathan Graham
CITY ATTORNEY