

ORDINANCE NO. 259-89

AN ORDINANCE ENTITLED "HOTEL OCCUPANCY TAX", CONTAINING THEREIN DEFINITIONS; LEVYING A TAX EQUAL TO FOUR PERCENT (4%) OF THE CONSIDERATION OF THE COST OF OCCUPANCY OF ANY ROOM OR SPACE IN ANY HOTEL WITH CERTAIN EXCEPTIONS; PROVIDING FOR COLLECTION; REQUIRING REPORTS; AUTHORIZING THE TAX COLLECTOR TO MAKE RULES AND REGULATIONS; DESCRIBING VIOLATIONS; PROVIDING FOR PENALTIES AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY WILLOW PARK, TEXAS:

HOTEL OCCUPANCY TAX

I.

The following words, terms and phrases are, for the purpose of this Chapter, 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 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, sleeping space, bed, or other facility in such hotel and shall not include the cost of any food served or personal services rendered to the occupancy of such room not related to the cleaning and readying of such room, sleeping space, bed or other facility for occupancy.
- (c) "Occupancy" shall mean the use or possession, or the right to the use or possession of any room or rooms, sleeping space, bed or other facility 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, sleeping space, bed or other facility in a hotel under any lease, concession, permit, right of access, license, contract or agreement.
- (e) "Person" shall mean any individual, company, corporation or

association owning, operating, managing or controlling any hotel.

(f) "Tax Collector" shall mean the Tax Assessor-Collector of the City of Willow Park.

(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 occupancy who has or shall have the right to occupancy of any room or rooms or sleeping space or other facility in a hotel for at least thirty (30) consecutive days during the current calendar year or preceding year.

II.

Levy of Tax; Rate; Exceptions.

(a) 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 7% of the consideration paid by the occupant of such room to such hotel.

(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 no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(d) Any revenues from a tax in excess of 4% of the consideration paid by an occupant of the sleeping room to the hotel may only be used for the following purposes:

(1) The acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention center facilities including, but not limited to, civic center convention buildings, auditoriums, coliseums, civic theaters, museums, and parking areas or facilities for the parking or storage of motor vehicles or other conveyances located at or in the immediate vicinity of the convention center facilities;

(2) the furnishing of facilities, personnel and materials for the registration of convention delegates or registrants;

(3) for advertising for general promotional and tourist advertising of the city and its vicinity and conducting a solicitation and operating program to attract conventions and visitors either by the city or through contracts with persons or organizations selected by the city.

(4) no more than 1% of the consideration paid by the occupant of a sleeping room to a hotel may be used for:

The encouragement, promotion, improvement, and application of the arts, including music (instrumental and vocal), dance, drama, folk art, creating writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, television, radio, tape and sound recording, and the arts related to the presentation, performances, execution, and exhibition of these major art forms.

III. Collection.

Every person owning, operating, managing or controlling any hotel, shall collect the tax imposed herein for the City of Willow Park.

IV. Reports.

On the last day of the month following each quarterly period, every person required hereby to collect the tax imposed by this ordinance shall file a report with the Tax Collector showing the consideration paid for all room occupancies in the preceding quarter, the amount of tax collected on the City's behalf on such occupancies, and any other information as the Tax

Collector may reasonably require. Such person shall pay over the tax due on such occupancies at the time of filing such report. There shall also be furnished to the Tax Collector of the City of Willow Park at the time of payment of such tax, a copy of the Quarterly Tax Report filed with the State Comptroller in connection with the State of Texas Hotel Occupancy Tax.

V. Rules and Regulations.

The Tax 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.

VI.
Violations.

If any person required by the provisions of this Ordinance to collect the tax imposed herein, make reports as required herein, and pay to the Tax Collector the tax imposed herein, shall fail to collect such tax, shall fail to file such report, or shall fail to pay such tax, or if such person shall file a false report, such person shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine not to exceed \$200.00.

VII.
Penalties.

If any person shall fail to file a report as required herein or shall fail to pay to the Tax Collector the tax imposed herein when said report or payment is due, he shall forfeit five percent (5%) of the amount due as a penalty, and after the first thirty (30) days he 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.

VIII.

Should any section, clause or provision of this ordinance be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of this ordinance as a whole or any part thereof, other than the part so declared to be invalid.

IX.

Any person, firm or corporation that violates, disobeys, neglects or refuses to comply with, or that resists the enforcement of, any of the provisions of this ordinance shall be fined not less than TEN DOLLARS (\$10.00), nor more than TWO HUNDRED DOLLARS (\$200.00) for each offense. Each day that a violation is permitted to exist shall constitute a separate offense and shall be punishable as such.

The City may also bring suit for injunction against any person, firm or corporation that shall violate or threaten to violate any of the provisions of this ordinance, in order to prevent a continued violation of such threatened violation.

This Ordinance shall be effective from and after its passage and publication as required by law.

PASSED AND ADOPTED this 19th day of September, 1989.

APPROVED:

J. Mark Bumpas

MARK BUMPAS, MAYOR

ATTEST:

Aref Hassan

AREF HASSAN, CITY SECRETARY