

ORDINANCE NO. 2020-0713-06

AN ORDINANCE OF THE CITY OF BARTLETT, TEXAS AMENDING THE CODE OF ORDINANCES TO ADOPT A HOTEL/MOTEL OCCUPANCY TAX AND AMENDING THE CODE OF ORDINANCES TO INCLUDE THE HOTEL/MOTEL OCCUPANCY TAX RATE, EXEMPTIONS, DISPOSITION OF REVENUE, REPORTING, RULES AND REGULATIONS AND PENALTIES; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.

WHEREAS, the City Council of the City of Bartlett, Texas (“City Council”) has previously taken action to establish the Code of Ordinances (the “Code”); and

WHEREAS, the City Council desires to enact a Hotel/Motel Occupancy Tax and impose a rate, rules and regulations, reporting schedule and penalties; and

WHEREAS, the City Council has determined that ratifying and amending the Code is in the best interest of the citizens of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BARTLETT, TEXAS:

Section 1.01 Findings Incorporated. The findings set forth above are true and correct and are incorporated into this Ordinance as if fully set forth herein.

Section 2.01 Amendment of Code.

The following article is hereby incorporated into Chapter 18 – Taxation, as follows:

ARTICLE 18.100 HOTEL/MOTEL OCCUPANCY TAXES

Sec. 18.100.001 Definitions

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

City administrator shall mean the City administrator or his designated representative.

Consideration shall mean the cost of the room in such hotel only if the room is one ordinarily used for sleeping and shall not include the cost of any food served or personal services rendered to the occupant of such room not related to the cleaning and readying of such room for occupancy.

Hotel shall mean a building or buildings 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.

Hotel occupancy tax shall mean the tax imposed by section 18.100.002.

Monthly/month collection/reporting period shall mean the regular calendar months of the year.

Occupancy shall mean the use or possession, or the right to the use or possession, of any room in a hotel if the room is one ordinarily used for sleeping and if the occupant's use, possession or right to use or possession extends for a period of less than 30 days.

Occupant shall mean anyone who, for a consideration, uses, possesses or has a right to use or possess any room in a hotel if the room is one ordinarily used for sleeping.

Permanent resident shall mean any occupant who has or shall have the right of occupancy of any room or rooms or sleeping space or facility in a hotel for at least 30 consecutive days during the current calendar year or preceding year.

Person shall mean any individual, company, corporation or association owning, operating, managing or controlling any hotel.

Sec. 18.100.002 Levy of tax, rate; exemptions

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 \$2.00 or more per day, such tax to be equal to seven percent of the consideration paid by the occupant of such room, space or facility to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies. Exemptions to the levy of the hotel occupancy tax described herein shall be the same as those prescribed by V.T.C.A., Tax Code sec. 351.006, as it exists or may be amended.

Sec. 18.100.003 Extraterritorial jurisdiction

Any hotel occupancy tax provided herein shall be imposed in the City extraterritorial jurisdiction, provided, however, that the levy such taxed shall not result in a combined rate of state, county or municipal hotel occupancy taxes in the extraterritorial jurisdiction which exceeds 15 percent of the price paid for a room in a hotel.

Sec. 18.100.004 Disposition of revenue

The revenue derived from the hotel occupancy tax will only be used for the purposes authorized by V.T.C.A., Tax Code sec. 351.001 et seq., as it exists or may be amended, as the City council may direct and authorize.

Sec. 18.100.005 Collection

Every person owning, operating, managing or controlling any hotel shall collect the hotel occupancy tax imposed in Sec. 18.100.002.

Sec. 18.100.006 Reports

(a) On the last day of the month following each quarterly period, every person required in Sec. 18.100.005 to collect the tax imposed in Sec. 18.100.002 shall file a report with the City manager 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 City manager or his designated representative may reasonably require. Such person shall pay the hotel occupancy tax due on such occupancies at the time of filing such report.

(b) Effective August 1, 2020, every person required in Sec. 18.100.005 to collect the tax imposed in Sec. 18.100.002 shall file a report with the City manager showing the consideration paid for all room occupancies in the preceding calendar month, the amount of the tax collected on such occupancies and any other information as the City manager may reasonably require. Timely reports must be submitted so as to arrive at the City manager’s office by the 20th day of the month following the calendar month collection/reporting period. Such person shall pay the hotel occupancy tax due on such occupancies at the time of filing such report.

Sec. 18.100.007 Rules and regulations

The City manager shall have the power to make such rules and regulations as are necessary to effectively collect the hotel occupancy tax levied by this article 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 article and the amount of taxes due under the provisions of this article.

Sec. 18.100.008 Penalty provision

If any person, firm, corporation or business entity shall fail to collect the hotel occupancy tax imposed by this article, or shall fail to file a report as required herein, or shall fail to pay to the City manager the tax imposed by this article when said report for payment is due, or shall file a false report, then such person, firm, corporation or business entity shall be deemed guilty of a misdemeanor and upon conviction be punished a fine of not less than \$50.00 nor more than \$500.00. In addition, such person, firm, corporation or business entity who fails to remit the hotel occupancy tax imposed by this article within the time required shall forfeit ten percent of the amount due as a penalty, and after the first 30 days shall forfeit an additional ten percent of such hotel occupancy tax. Provided, however, that the penalty shall never be less than \$1.00. Delinquent hotel occupancy taxes shall draw interest at the rate of ten percent per annum beginning 60 days from the date due.

Sec. 18.100.009 Collection fee

The City shall retain one percent of the gross amount of the hotel occupancy taxes collected to cover the cost of said collection duties.

Section 3.01 Effective Date. This Ordinance shall take effect immediately upon and after its passage and publication as provided by law.

PASSED AND ADOPTED by the City Council of the City of Bartlett, Texas, on this _____ day of _____, 2020.

Chad Mees, Mayor

ATTEST:

Interim City Secretary