

ORDINANCE NO. 45-1999

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, AND EFFECTIVE DATE.

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. 1-1993) is hereby amended so that this ordinance is substituted for it and takes its place.

**Section 30-15. Municipal Hotel Occupancy Tax Law.**

Chapter 351, Municipal Hotel Occupancy Taxes of the Local Taxation Act (and as may be subsequently amended) is hereby incorporated for imposition, collection, use, and allocation of the tax imposed in Section 30-16 hereof.

**Section 30-16. 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 seven percent (7%) of the consideration paid by the occupant of the sleeping room to the hotel.

**Section 30-17. Collection.**

Every person owning, operating, managing or controlling any hotel or motel within the City of Abilene shall collect the tax imposed in Section 30-16 hereof, for the City of Abilene, Texas.

**Section 30-18. Reports.**

On the twentieth (20<sup>th</sup>) day of the month following each monthly period, every person required in Section 30-17 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 month, 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 30-19. 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 30-20. 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.

**Section 30-21. Penalties and Refunds.**

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 Dollars (\$200). 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 percent

(15%) of such tax; provided, however, that the penalty shall never be less than One Dollar (\$1.00). The City Manager or his designee may settle a claim for a tax penalty or refund on a tax imposed by this section if there are legal or other extenuating circumstances.

**Part 2:** 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 3:** 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.

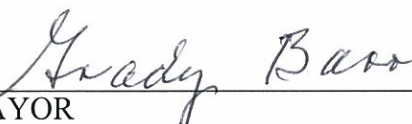
**Part 4:** That the effective date for settlement of a claim for a tax penalty on a tax shall be for the month ending September 30, 1999. That the effective date for the change in reporting shall be for the month beginning October 1, 1999.

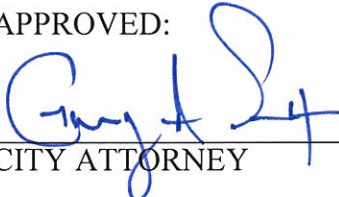
PASSED ON FIRST READING THIS 26th day of August, 1999.

PASSED ON SECOND AND FINAL READING THIS 9th day of September, 1999.

ATTEST:

  
CITY SECRETARY

  
MAYOR

APPROVED:  
  
CITY ATTORNEY