

## HOTEL OCCUPANCY TAX

### § 38.15 LEVIED.

Under the provisions of Tex. Tax. Code §§ 351.002 and 352.003, there is hereby levied a tax upon the cost of occupancy of any sleeping room furnished by any hotel, where the cost of occupancy is at the rate of \$2 or more per day, such tax to be equal to 7% of the consideration paid by the occupant for such room to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies.

('78 Code, § 10-60) (Ord. 634, passed 9-23-85)

### § 38.16 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

CONSIDERATION. 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 the room not related to the cleaning and readying of such room for occupancy.

HOTEL. Any building or buildings, trailer, railroad pullman not being utilized for the transportation of travelers, or any 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, trailer houses, trailer motels, railroad pullman cars parked on a siding or other area and used for sleeping accommodations not involving the transportation of travelers, dormitory space where bed space is rented to individuals or groups, apartments not occupied by permanent residents as that term is hereinafter defined, and all other facilities or other buildings where rooms or sleeping facilities or open space are furnished for consideration; but HOTEL shall not be defined so as to include hospitals, sanitariums, convalescent homes, or nursing homes.

PERMANENT RESIDENT. Any person who has the right to use or possess a room or occupy space in a hotel as that term is defined herein for at least 30 consecutive days, so long as there is no interruption of payment for the period.

OCCUPANCY. The use or possession, or the right to 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. Anyone who, for a consideration, uses, possesses or has the right to use or possess any room in a hotel, if the room is one ordinarily used for sleeping.

('78 Code, § 10-61) (Ord. 634, passed 9-23-85)

#### § 38.17 DUTY TO COLLECT.

Every person owning, operating, managing or controlling any hotel, or collecting funds for the cost of occupancy of any sleeping room or space on behalf of the owner, operator, or manager of any hotel shall collect the tax imposed by this subchapter for the city.

('78 Code, § 10-61) (Ord. 634, passed 9-23-85)

#### § 38.18 ~~QUARTERLY~~ MONTHLY TAX PAYMENTS.

(A) The taxes provided for herein shall be paid on a quarterly basis ~~as follows~~.

~~—(1) The regular calendar quarters of the year, the first quarter being composed of the months of January, February and March.~~

~~—(2) The second quarter being the months of April, May and June.~~

~~—(3) The third quarter being the months of July, August and September.~~

~~—(4) The fourth quarter being the months of October, November and December.~~

(B) On the last day of the month following each quarterly-monthly period, every person required by this subchapter to collect the taxes imposed herein shall file a report with the Tax Assessor and Collector of the city showing the consideration paid for all room occupancies in the preceding quartermonth, and the amount of taxes collected on such occupancies, and such other information as the Assessor and Collector of taxes may reasonably require. Such persons shall pay the taxes due on such occupancies at the time of filing the report. There shall also be furnished to the Tax Assessor and Collector of the city at the time of payment of such tax, a copy of the monthly tax report filed with the state comptroller in connection with the State of Texas Hotel Occupancy Tax.

('78 Code, § 10-63) (Ord. 634, passed 9-23-85)

#### § 38.19 TAX ASSESSOR/COLLECTOR TO HAVE ACCESS TO BOOKS AND RECORDS.

The Assessor and Collector of taxes of the city 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 the books and records necessary to enable the Tax Assessor and Collector to determine the correctness of any report filed as required by this subchapter, and the amount of taxes due under the provisions of this subchapter.

('78 Code, § 10-64) (Ord. 634, passed 9-23-85)

#### § 38.20 USE OF FUNDS.

The revenue derived from the hotel occupancy tax authorized by this subchapter may be used for those purposes stated in Tex. Tax Code, Subchapter 351, as it may be amended, and any other purposes allowed under the laws of the state; provided that a portion of the tax revenue equal to 1% of the cost of the occupancy of hotel rooms shall be reserved for the purposes stated for such reserved tax revenue in Tex. Tax Code § 351.005, as it may be amended. These reserved tax revenue funds may be used by the city for the purposes allowed or the city may contract with persons or organizations to use these reserved tax revenue funds for the purposes allowed.

#### § 38.~~21~~<sup>99</sup> PENALTY.

(A) If any person shall fail to collect the tax imposed in §§ 38.15 et seq., or fail to file a report as required in §§ 38.15 et seq., or shall fail to pay to the Assessor and Collector of taxes the tax imposed when the report for 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 the sum of \$500.

(B) The City Attorney or other attorney acting for the city may bring suit against a person who is required to collect the tax imposed in §§ 38.15 et seq. and pay the collections over to the city and who has failed to file a tax report or pay the tax when due to enjoin the person from operating a hotel in the city until the tax is paid or the report filed, as applicable, as provided by the Court's order.

(C) If any person fails to report when required to pay the tax when due, any person shall pay a penalty of 5% of the amount of the tax due pursuant to §§ 38.15 et seq. If any person fails to file the report or pay the tax before the thirty-first day after the date that the report or tax payment was due, he/she shall pay an additional penalty of 5% of the amount of the tax due.

(D) Any person who is required to pay the taxes imposed in §§ 38.15 et seq. shall report and send the taxes collected herein to the city as provided.

(E) Delinquent taxes and accrued penalties draw interest at the rate of 10% a year beginning 60 days after the date of which the tax was due.

('78 Code, § 10-65) (Ord. 634, passed 9-23-85; Ord. 773, passed 4-11-88)