# CHAPTER 51.5

## HOTEL USE TAX

(Adopted, Ordinance 2015-65, December 7, 2015)
Effective Date January 1, 2016

Section 1. **DEFINITIONS**. The words and phrases used in this Chapter shall have their normal and customary meanings except as otherwise defined in this Section.

(1) "Hotel" means any building or structure in which the public may, for a consideration, obtain living quarters, or sleeping or housekeeping accommodations in which ten or more rooms, apartments or suites are available for such use, and includes inns, motels, tourist homes or courts, lodging houses, rooming houses, and apartment houses.

(2) "Permanent resident" means any person who occupied or has the right to occupy any room or rooms in a hotel for not fewer than thirty consecutive days.

(3) "Rent" or "rental" means the consideration received for occupancy, valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature.

(4) "Person" means any individual, firm, entity or representative.

Section 2. **TAX IMPOSED.** A tax, in addition to any and all other taxes, is imposed upon the use and privilege of renting, leasing or letting of rooms in a hotel in the City at a rate of eight percent (8%) of the gross rental receipts from such rental, leasing or letting, the ultimate incidence of and liability for payment of which shall be borne by the user, lessee or tenant of said rooms.

Section 3. **LICENSE**. No person shall engage in the business or renting, leasing or letting rooms in a hotel in the City without a license obtained from the City Clerk. Any person operating a hotel in the City without a license, or failing or omitting to pay said tax when due, or failing or omitting to collect, account for and pay over said tax shall, in addition to any other penalty provided herein, upon conviction be fined not less than Fifty Dollars ($50.00) nor more than Five hundred Dollars ($500.00).

Section 4. **COLLECTION.** The owner and operator of each hotel and the person to whom the license to operate the same is issued shall, jointly and severally, have the duty to collect and account for said tax from each user, lessee or tenant of rooms in such hotel at the time that the rent for the same is collected.

Section 5. **PAYMENT OF TAX.**

A. A sworn monthly return shall be filed with the Finance Department of the City for each hotel in the City on forms prescribed by the Finance Director showing all receipts from each renting, leasing or letting of rooms, which return shall be filed no later than the twentieth day of the month next succeeding the month for which the return is made, and shall be accompanied by payment of all taxes due and owing for the month covered by said return.

B. If for any reason any tax is not paid when due, a penalty at the rate of ten percent (10%) per thirty day period, or portion thereof, from the day of delinquency shall be added thereto and paid.

C. Any person filing a timely return pursuant to this Section may retain One and Three quarters (1.75) percent of the tax they collect to be remitted with that return. This retention is allowed for the purpose of compensating for the costs incurred in complying with the duties and obligations set forth under this Chapter. If the return is not timely filed, no retention shall be allowed.

D. Payment and collection of said tax may be enforced by action in any court of competent jurisdiction and failure to collect, account for and pay over said tax shall be cause for revocation of any City license for such hotel or applicable to the premises thereof all in addition to any other penalty provided in this ordinance. (Amended, Ordinance 2016-39, June 20, 2016)

Section 6. **EXCEPTIONS.** The tax imposed by the provisions hereof shall not apply to the renting, leasing or letting of rooms by permanent residents.

Section 7. **REGULATIONS.** The City Manager is hereby authorized to promulgate and publish rules and regulations and to establish procedures not inconsistent with the provisions hereof which said Manager may deem necessary or desirable to administer and enforce the same.

Section 8. **BOOKS AND RECORDS.** Every tax collector and every taxpayer required to pay any of the taxes imposed by this Chapter shall keep accurate books and records of its business or activity, including contemporaneous books and records denoting the transactions

that give rise, or may have given rise, to any tax liability under this Chapter. The books and records shall be subject to and available for inspection by employees or agents of the City at all times during regular business hours of the tax collector or taxpayer.

Section 9. **PENALTY; CIVIL ACTION.** (A) Any taxpayer, including those persons required to collect taxes pursuant to Section 5 hereof, who fails to make a return within the time required therefor, or who fails to pay the tax due, or any portion thereof, for any month within the time required therefor, or who makes a fraudulent return or willfully violates any other provision of this Chapter shall be fined not less than Two Hundred Fifty Dollars ($250.00) nor more than Five Hundred Dollars ($500.00).

(B) All taxes required to be paid to the City under to the terms of this Chapter shall constitute a debt owed to the City, and the payment thereof may be enforced by the City in any court of competent jurisdiction. The payment of such debt, whether pursuant to legal action or otherwise, is in addition to any penalty imposed under subsection (A) hereof.

Section 10. **SEVERABILITY.** If any portion of this Chapter is found invalid or unenforceable by any court of competent jurisdiction, the remainder thereof shall continue in full force and effect.