



CITY OF JAMAICA BEACH REPORT OF HOTEL OCCUPANCY TAX



**City of Jamaica Beach
P.O. Box 5264
16628 San Luis Pass Road
Jamaica Beach, Texas 77554
(409) 737-1142**

Write in Your Business Information Below:

Name: _____

Mailing Address: _____

Telephone: _____

Fax: _____

Total Room Receipts for All Locations \$ _____

Total Receipts Taxable \$ _____

Total Tax Due (@ 9%) \$ _____

Penalty *(See Instructions) \$ _____

Interest *(See Instructions) \$ _____

TOTAL AMOUNT DUE AND PAYABLE \$ _____

If no longer in business, write "OOB" and the date you went out of business. _____

*Instructions for completing this form are on the reverse side.

Filing Period _____

Signature of Duly Authorized Agent

Date

**RETURN THIS FORM WITH YOUR REMITTANCE PAYABLE TO
THE CITY OF JAMAICA BEACH**

DEFINITIONS

- a) "Hotel" means any building or building in which the public may, for a consideration, obtain sleeping accommodations, including hotels, motels, tourist homes, houses or courts, lodging houses, or other buildings where rooms are furnished for a consideration, including houses rented privately by property owners, but not including hospitals, sanitariums or nursing homes.
- b) "Consideration" means the cost of the room in a hotel only if the room is ordinarily used for sleeping, and not including 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.
- c) "Occupancy" means the use or possession, or the right to the use or possession, of any room or rooms in a hotel if the room is one which is ordinarily used for sleeping and if the occupant is other than a permanent resident as hereinafter defined.
- d) "Occupant" means any one who, for a consideration, uses, possesses, or has a right to use or possess any room or rooms in a hotel under any lease, concession, permit, right of access, license, contract or agreement, other than a permanent resident as hereinafter defined.
- e) "Person" means any individual, company, corporation or association owning, operating, managing or controlling any hotel.
- f) "Quarterly period" means the regular calendar quarters of the year, the first quarter being composed of the months of October, November and December; the second quarter being the months of January, February, and March; the third quarter being the months of April, May and June; and the fourth quarter being the months of July, August and September.
- g) "Permanent resident" means any occupant who has or shall have the right to occupancy of any room or rooms in a hotel for at least thirty (30) consecutive days during the calendar year or preceding year.
- h) "Delinquent" means overdue by ten (10) days or more in any given reporting period.

TAX LEVIED/AMOUNT/EXEMPTIONS

There is hereby levied a tax of nine percent (9%) of the price paid for a room in a hotel on every person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel and is ordinarily used for sleeping. The price of a room in a hotel does not include the cost of food served by the hotel and the cost of personal services performed by the hotel for the person, except those services related to the cleaning and readying of the room for possession.

Exceptions are as follows:

- 1) No tax shall be imposed upon a permanent resident.
- 2) No tax shall be imposed for federal or state employees traveling on official business.
- 3) No tax shall be imposed for diplomatic personnel who present a Tax Exemption card issued by the United States Department of State.
- 4) No tax shall be imposed for federal or state military personnel traveling on official military business. This exemption does not cover military staff on leave or between stations.
- 5) 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.

COLLECTION OF TAX

Every person owning, operating, managing or controlling any hotel shall collect the tax levied by this ordinance for the City of Jamaica Beach.

QUARTERLY REPORTS

On the last day of the month following each quarterly period (beginning the last day of the month following the first quarterly period of calendar year 1998), every person required to collect the tax imposed hereby shall file a report with the City of Jamaica Beach showing the price paid for all room occupancies in the preceding quarter, the amount of the tax collected on such occupancies, and any other information the City Administrator may reasonably require. Such person shall pay the tax due on such occupancies at the time of filing such report. The report shall be in a form prescribed by the City. The City is hereby authorized and directed to do all such things necessary or convenient to carry out the terms of this ordinance. The City shall have the authority to request and receive within 15 days documentation for information contained in the report to the City by the hotel.

RULES AND REGULATIONS OF CITY ADMINISTRATOR/ACCESS TO BOOKS AND RECORDS

The City Administrator shall have the power to effectively collect the tax levied hereby, and shall upon notice of fifteen (15) days 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 article.

PENALTIES

Any person violating any of the provisions of this article, including hotel operators who fail to collect the tax, fail to file a return, file a false return, or who are delinquent in their tax payment, shall be guilty of a misdemeanor and shall, upon conviction, be fined in any sum not to exceed five hundred dollars (\$500.00), and each twenty-four (24) hours of any such violation shall constitute a separate offense.

ADDITIONAL PENALTIES

- a) The City is hereby authorized to take legal action against any person required to collect the tax imposed hereby and pay the collection over to the City and who has failed to file a report, or filed a false report, or failed to pay the tax when due.
- b) The City Attorney is hereby authorized to bring suit against any person required to collect the tax imposed hereby and required to pay the collection over to the City and who has failed to file a report, or filed a false report or failed to pay the tax when due. Such suit may seek to collect such tax not paid or to enjoin such person from operating a hotel in the city until the tax is paid or the report is filed or both, as applicable and as provided in the injunction.