

An Ordinance leveling a hotel occupancy tax providing for collections, reports thereof, granting Tax Assessor and Collector authority to make rules and regulations, and assessing a penalty for violation thereof.

Be It Ordained by the Village Council of the Village of Jamaica Beach, Texas.

Section 1. Definitions.

The following words, terms and phrases are, for the purpose of this article, except where the context clearly indicates a different meaning, defined as follows:

(a) Hotel. Hotel shall mean any 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.

(b) Consideration. Consideration shall mean the cost of the room in such hotel and shall not include the costs 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. Occupancy shall mean the use or possession, or the right to use or possess any room or rooms in a hotel for any purpose.

(d) Occupant. Occupant shall mean anyone, who, for a consideration, uses, possesses, or has the right to use or possess any room or rooms in a hotel under any lease, concessions, permit, right of access, license, contract or agreement.

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

(f) Tax Assessor and Collector. Tax Assessor and Collector shall mean the Tax Assessor and Collector of the Village of Jamaica Beach.

(g) Quarterly period. Quarterly period shall mean the regular calendar quarters of the year, the first quarter being composed of the months of January, February and March, the second quarter being the months of April, May and June, the third quarter being the months of July, August and September, and the fourth quarter being the months of October, November and December.

(h) Permanent Resident. Permanent resident shall mean 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 current calendar year or pre-

ceding year.

Section 2. Levy of tax, rate, exception.

(a) 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 two dollars (\$2.00) or more per day, such tax to be equal to four (4) per cent of the consideration paid by the occupant of such room to such hotel.

(b) No tax shall be imposed hereunder upon a permanent resident.

(c) 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.

Section 3. Collection

Every person owning, operating, managing or controlling any hotel, shall collect the tax imposed in section 2 hereof for the Village of Jamaica Beach.

Section 4. Reports

On the last day of the month following each quarterly period, every person required in section 3 hereof to collect the tax imposed herein shall file a report with the Tax Assessor and Collector showing the consideration paid for all room occupancies in the preceding quarter, the amount of tax collected on such occupancies, and any other information as the Tax Assessor and Collector may reasonably require. Such person shall pay the tax due on such occupancies at the time of filing such report.

Section 5. Rules and Regulations

The Tax Assessor and Collector 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 him to determine the correctness of any report filed as required by this section and the amount of taxes due under the provisions of this section.

Section 6. Penalties

If any person shall fail to file a report as required herein or shall fail to pay to the Tax Assessor and Collector the tax as imposed herein when said report of payment is due, he shall forfeit five per cent (5%) of the amount due as a penalty, and after the first thirty (30) days he shall forfeit an additional five per cent (5%) of such tax provided, however, that the penalty shall never be less than one dollar (\$1.00). Delinquent taxes shall draw interest at the rate of nine per cent (9%) per annum beginning sixty (60) days from the date due.

APPROVED AS TO FORM:

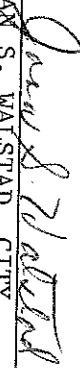

ELMO JOHNSON, VILLAGE ATTORNEY


OLIVER JACK JORDAN, MAYOR

CERTIFICATION

I, Joan S. Walstad, City Secretary of the Village Council of the Village of Jamaica Beach, Texas, do hereby certify that the foregoing is a true and correct copy of an Ordinance adopted by the Village Council of the Village of Jamaica Beach, Texas at its regular meeting held on the 13th day of November, 1979 as the same appears in the records of this office.

IN TESTIMONY WHEREOF, I subscribe my name hereto officially under the corporate seal of the Village of Jamaica Beach, Texas, this 15th day of November, 1979


JOAN S. WALSTAD, CITY
SECRETARY OF THE VILLAGE OF
JAMAICA BEACH, TEXAS