



ORDINANCE NO. 213

AN ORDINANCE OF THE CITY OF UHLAND, TEXAS PROVIDING FOR THE ENACTMENT, IMPOSITION AND COLLECTION OF A HOTEL OCCUPANCY TAX WITHIN THE CITY LIMITS AND EXTRATERRITORIAL JURISDICTION; DECLARING A MISDEMEANOR FOR A VIOLATION AND IMPOSING A MAXIMUM FINE BY LAW; AND PROVIDING FOR AN EFFECTIVE DATE

RECITALS

WHEREAS, the City Council of the City of Umland ("City") seeks to promote the economic development of the community; and

WHEREAS, Texas Tax Code Section 351 authorizes a city to impose a hotel occupancy tax to promote tourism and the convention and hotel industry; and

WHEREAS, such promotions contribute to the economic development of the City; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good government, peace or order of the City and is necessary or proper for carrying out a power granted by law to the City.

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Umland, Texas:

ARTICLE I. FINDINGS OF FACT

The foregoing recitals are adopted as facts and are incorporated fully herein.

ARTICLE II. ENACTMENT

The City Council of the City of Umland hereby adopts and enacts the "Hotel Occupancy Tax Ordinance" as contained in *Attachment A*, attached hereto and incorporated fully herein for all intents and purposes.

ARTICLE III. REPEALER AND SEVERABILITY

REPEALER: All ordinances, or parts thereof, that are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.


SEVERABILITY: Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

ARTICLE IV. EFFECTIVE DATE

This Ordinance shall be effective immediately upon passage and publication.

PASSED AND APPROVED this, the 9th day of January 2019, by a vote of 5 (ayes) to 0 (nays) to 0 (abstentions) of the City Council of Umland, Texas.

CITY OF UHLAND, TEXAS:


Vicki Hunter
Vicki Hunter, Mayor Pro-Tem

Attest:
Karen Gallaher
Karen Gallaher, City Administrator

CITY OF UHLAND HOTEL OCCUPANCY TAX ORDINANCE

ARTICLE I. DEFINITIONS

The following words, terms and phrases used in this Ordinance are defined as follows, except where the context clearly indicates a different meaning:

- City* The City of Uhlend, Texas.
- Consideration* The cost of the room, sleeping space, bed, or other facility in a hotel, but does not include 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, sleeping space, bed or other facility for occupancy.
- Hotel* (1) A building or buildings, trailer or other facility in which members of the public obtain sleeping accommodations for consideration. The term includes a hotel, motel, tourist home, tourist house, tourist court, lodging house, inn, rooming house, bed and breakfast, and any accommodation described under state law, as amended. The term does not include:
- (A) A hospital, sanitarium, or nursing home;
 - (B) A dormitory or other housing facility owned or leased and operated by an institution of higher education or a private or independent institution of higher education used by the institution for the purpose of providing sleeping accommodations for persons engaged in an educational program or activity at the institution; or
 - (C) An oilfield portable unit, as defined in state law.
- (2) A short-term rental.
- Hotel occupancy tax* A tax upon the cost of occupancy of a room or space furnished by an hotel.
- Occupancy* The use or possession, or the right to the use or possession, of a room or rooms, sleeping space, bed or other facility in a hotel for any purpose.
- Occupant* A person who, for consideration, uses, possesses, or has a right to use or possess a room or rooms, sleeping space, bed or other facility in a hotel under any lease, concession, permit, right of access, license, contract or agreement.
- Permanent resident* An occupant who has the right of occupancy of a room or rooms or sleeping space or other facility in a hotel for at least thirty (30) consecutive days during the current calendar year or preceding year.
- Person* An individual, company, corporation or association owning, operating, managing or controlling a hotel.

Quarterly period The regular calendar quarters of the year, with the first quarter composed of the months of January, February, and March; the second quarter with the months of April, May and June; the third quarter with the months of July, August, and September; and the fourth quarter with the months of October, November and December.

Short-term rental The rental of all or part of a residential property to a person who is not a permanent resident.

ARTICLE II. LEVY OF TAX; TAX RATE; EXCEPTIONS

- A. There is hereby levied a tax upon the cost of occupancy of a room or space furnished by a hotel, "Hotel Occupancy Tax", where such cost of occupancy is at the rate of two dollars (\$2.00) or more per day, such tax to be equal to 7% of the consideration paid by the occupant of a room in a hotel.
- B. No hotel occupancy tax shall be imposed upon a permanent resident.
- C. No hotel occupancy tax shall be imposed upon a corporation or association organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earnings of the operation inures to the benefit of any private shareholder or individual.

ARTICLE III. COLLECTION

A person owning, operating, managing or controlling a hotel shall collect the tax for the city.

ARTICLE IV. REPORTS; PAYMENT

- A. A person required to collect the hotel occupancy tax shall file a report with the City and pay the hotel occupancy tax collected.
- B. The report shall show the consideration paid for all room occupancies in the preceding calendar quarter, the amount of hotel occupancy tax collected, contain a copy of the tax report filed with the state comptroller in connection with the hotel occupancy tax, and provide any other information the City may reasonably require.
- C. A report and payment are due and payable on the 20th day after the end of the calendar quarter.

ARTICLE V. RULES AND REGULATIONS; ACCESS TO BOOKS AND RECORDS

- A. The City Administrator shall enact such procedural rules and regulations necessary to effectively collect the hotel occupancy tax.
- B. Upon notice, the City Administrator or his designee shall have access to a filer's books and records necessary to enable the City Administrator to determine the correctness of a report filed.

ARTICLE VI. VIOLATION; CRIMINAL AND CIVIL PENALTY

- A. Violation of this Ordinance, including failure to pay the tax or the filing of a false report, shall be a misdemeanor.
- B. A person convicted of a violation shall be punished by a fine in accordance with state law.
- C. The City may pursue civil remedies available under the law for a violation.

ARTICLE VII. PENALTY AND INTEREST ON DELINQUENT TAX

Delinquent taxes shall draw interest at the rate of six percent (6%) per annum beginning sixty (60) days from the date due.

ARTICLE VIII. APPLICABILITY IN CITY AND EXTRATERRITORIAL JURISDICTION

This Ordinance shall apply within the city limits of the City and to the extraterritorial jurisdiction of the City.