

ARTICLE V. TRANSIENT LODGING TAX

Sec. 106-141. Levied; exemptions.

(a) There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm, corporation, or other entity engaged in the business of renting or furnishing any room or rooms, lodging or accommodations to transients in any hotel, motel, inn, bed and breakfast, tourist camp, tourist cabin, or any other place in which rooms, lodgings or accommodations are regularly furnished to transients for a consideration in an amount to be determined by application of the rate of three percent of the charge for such room, rooms, lodgings or accommodations, including the charge for use or rental of personal property and services furnished in such room or place of accommodation. There is exempted from the tax levied under this section any rentals or services already taxed under this Code.

(b) The tax shall not apply to rooms, lodgings or accommodations supplied:

- (1) For a period of 30 continuous days or more in any place;
 - (2) By camps, conference centers, or similar facilities operated by nonprofit organizations primarily for the benefit of, and in connection with, recreational or educational programs for children, students, or members or guests of other nonprofit organizations during any calendar year; or
 - (3) By privately operated camps, conference centers, or similar facilities that provide lodging and recreational or educational programs exclusively for the benefit of children, students, or members or guests of nonprofit organizations during any calendar year.
- (c) For purposes of subsection (b) of this section, the term "children" means individuals under the age of 21 years; the term "student" means as defined in accordance with 26 USC 151(c)(4), as in effect from time to time or by any successor law; the term "nonprofit organization" means an organization exempt from federal income tax under 26 USC 502(c)(3), as in effect from time to time or any successor law; and the term "privately operated" refers to any camp, conference center, or similar facility, other than those operated by a nonprofit organization as herein defined.
(Ord. No. 01-012, § 1, 9-4-2001)

Sec. 106-142. Payments; gross receipts statement; return extensions.

(a) The taxes levied under the provisions of this article, except as otherwise provided, shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the tax accrues.

(b) On or before the 20th day of each month after the ordinance from which this article is derived has taken effect, every person, firm, corporation, or other entity upon whom the tax is levied shall render to the city department of revenue, herein referred to as the "department," on a form prescribed by the department, a true and correct statement, showing the gross receipts of the business for the next preceding month, together with such other information as the department may demand and require, and at the time of making such monthly report, the taxpayer shall compute the taxes due and shall pay to the department the amount of taxes shown to be due.

(c) The department, for good cause, may extend the time for making any return required under the provisions of this section.
(Ord. No. 01-012, § 2, 9-4-2001)

Sec. 106-143. Violations; penalties.

(a) Any person, firm, corporation or other entity subject to the provisions of this article, who fails to make proper reports, or any of them as herein required, or who fails to keep the records as herein required, or who otherwise violates any provision of this article, shall, upon conviction, be punished by a fine of not less than \$1.00, nor more than \$500.00, and/or may be imprisoned or sentenced to labor for the city for a period not exceeding six months.

(b) Any taxpayer who shall violate any of the provisions of this article may be restrained from continuing in business until such taxpayer shall have complied with the provisions of this article, and if necessary, the city shall be entitled to an injunction enforcing such. The revenue department shall from time to time promulgate such rules and regulations for making returns and for ascertainment, assessment and collection of the tax imposed hereunder as it may deem necessary to enforce the provisions of this article, and shall have the right to examine records applicable to the required reports and audit such.

(Ord. No. 01-012, §§ 3, 4, 9-4-2001)