

ORDINANCE 22 - 09

AN ORDINANCE REGARDING A RECREATIONAL TOURIST AND CONVENTION COMMISSION AND THE TRANSIENT ROOM TAX AND AMENDING SCOTT CO. ORDINANCE NO. 08-07.

SECTION ONE

There is created a commission to be known as the "Georgetown/Scott County Tourism Commission," formerly known as and having the same duties and functions as the Georgetown Scott County Recreational, Tourist and Convention Commission under Scott County Ordinance No. 08-07, as amended, hereinafter referred to as the "Commission" or "GSCTC."

1. Imposition of transient room tax.

- (a) For the purpose of operation of the Commission and to finance the cost of acquisition, construction, operation and maintenance of facilities useful in the attraction and promotion of tourist and convention business, there is hereby imposed and levied a transient room tax of three (3) percent.
- (b) Prior to January 1, 2023, every person, company, corporation or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns, short-term rentals or like or similar accommodations businesses in the county shall pay monthly to the Commission a transient room tax of three (3) percent of the gross rent for every occupancy of a suite, room or rooms charged and collected by them during such monthly periods. Effective January 1, 2023, every person, company, corporation or other like or similar persons, groups or organizations providing occupancy of a suite, room, rooms, cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any other place in which accommodations are regularly furnished to transients for consideration or by any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations, shall pay monthly to the Commission a transient room tax of three (3) percent of the gross rent for every occupancy of a suite, room or rooms charged and collected by them during such monthly periods. Such tax shall be due and payable twenty (20) days after the last day of the month, together with a return on a form, furnished by or obtained from the Commission, setting forth an aggregate amount of gross rentals charged and collected during the occupancy to which the transient room tax applies, together with such other pertinent information as the Commission may require.
- (c) Any tax imposed by this section which shall remain unpaid after it becomes due, as set forth herein, shall have added to it a penalty of ten (10) percent, together with interest at the rate of one (1) percent for each month of delinquency or fraction thereof, until paid. Further, any person or business who shall fail, neglect or refuse to properly complete and file a return as required herein or pay the tax imposed herein, or any portion thereof, shall be subject to the penalties set forth herein.

- (d) Prior to January 1, 2023, transient room taxes shall not apply to the rental or leasing of an apartment supplied by an individual or business that regularly holds itself out as exclusively providing apartments. Apartment means a room or set of rooms, in an apartment building, fitted especially with a kitchen and usually leased as a dwelling for a minimum period of thirty (30) days or more. Effective January 1, 2023, transient room taxes shall not apply to rooms, lodgings, campsites, or accommodations supplied for a continuous period of thirty (30) days or more to a person.
- (e) The tax imposed by this section shall be in addition to other general taxes and the occupational or business license tax.
- (f) The transient room taxes established in this Article shall apply to all short-term rentals.
- (g) The Commission, or any agent or employee designated in writing by the Commission, is authorized to examine the books, papers and records of any facility subject to this Ordinance in order to determine the accuracy of any return made, or if no return was made, to ascertain the amount of tax imposed by the terms of this Ordinance. Each facility subject to this Ordinance is hereby directed and required to give the Commission or its duly authorized agent or employee the means, facilities and opportunity for an examination and investigation as authorized.

2. Penalties.

- (a) Any person who shall knowingly file a false or fraudulent return required by this ordinance shall, upon conviction, be fined not more than one hundred dollars (\$100.00) or imprisoned for not more than thirty (30) days, or both such fine and imprisonment.
- (b) In addition to the penalties and interest set forth herein, any person, business, corporation, firm or other entity subject to the transient room tax who fails or refuses to file the required return and/or pay the tax due thereunder shall be subject to the following enforcement remedies:
 - (1) Any entity becoming more than thirty (30) days delinquent may be subject to civil action, criminal action and/or any means authorized by federal, state or local law for the enforcement of this Chapter and collection of the transient room tax imposed herein.
 - (2) A lien is granted unto the Commission upon all property, real or personal, of any person, business, corporation, firm or other entity subject to the transient room tax to secure the unpaid tax receipts due from said entity. The lien shall be perfected by filing a Notice of Tax Due and Statement of Lien in the Scott County Clerk's Office, describing the property on which the lien is asserted.

SECTION TWO

If any section, subsection, paragraph, sentence, clause, phrase, or a portion of this ordinance is declared illegal or unconstitutional or otherwise invalid, such declaration shall not affect the remaining portions hereof.

SECTION THREE

All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

SECTION FOUR

This Ordinance shall be in full force and effect upon passage and publication.

PUBLICLY INTRODUCED AND READ FIRST TIME: July 28, 2022

PUBLICLY READ SECOND TIME AND PASSED: Aug. 12, 2022

APPROVED:


Joe Pat Covington, Scott County Judge/Executive

ATTEST:


Stacy Hamilton, Scott Fiscal Court Clerk