

## Ordinance Change Sec. 2-3-48

Item: Second reading to change Sec 2-3-48.

Discussion:

1. To update Sec 2-3-48.
2. Sec 2-3-48 currently reads as follows:

**Sec. 2-3-48. - Exemptions.**

No tax shall be payable under this article in any of the following instances:

- (1) On charges for lodging paid to any hospital, medical clinic, convalescent home or home for the aged.
- (2) On charges made for providing space for a mobile home in a duly authorized mobile home park.

Recommendations:

1. Town Council to approve the second reading of the following changes to Sec 2-3-48

Sec. 2-3-48 to be changed to the following:

**Sec. 2-3-48. - Exemptions.**

No tax shall be payable under this article in any of the following instances:

- (1) On charges for lodging paid to any hospital, medical clinic, convalescent home or home for the aged.
  - (2) On charges made for providing space for a mobile home in a duly authorized mobile home park.
  - (3) The tax imposed under this section shall not apply to rooms or spaces which are rented and continuously occupied by the same individual or groups or individuals for 30 or more days in accommodations.
2. Town Council to vote to approve the second reading of the ordinance change as presented.
  3. Town Council to vote to adopt the new ordinance.