

ORDINANCE 25-2022

AN ORDINANCE AMENDING SECTION 34.31 (IMPOSITION OF TAX) OF THE CITY OF HOPKINSVILLE, KENTUCKY CODE OF ORDINANCES PERTAINING TO THE TRANSIENT ROOM TAX

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HOPKINSVILLE, KENTUCKY, AS FOLLOWS:

SECTION ONE

Section 34.31 of the Hopkinsville Code of Ordinances is hereby amended as follows:

§ 34.31 IMPOSITION OF TAX.

(A) There is hereby imposed on and after July 1, 1984, a transient room tax of 3% of the rent for every occupancy of a suite, room or 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 ~~[all persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodations businesses in the city]~~. At the option of the taxpayer, the tax may be added to the rent. Whether or not the tax is added to the rent, it shall be the property of the city, and the Commission, also known as the Bureau, from and after the time the rent is collected. The purpose for which this tax is imposed and levied is to provide funds for the lawful operations of the Commission, also known as the Bureau.

(B) In addition to the above 3%, effective September 1, 2000, a special transient room tax of 1% is hereby imposed and levied on the rate, rent and other charge for the occupancy of a suite, room or rooms, cabins, lodgings, campsites, or other accommodations let or rented 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. ~~[any and all persons, firms or organizations doing business as motor courts, motels, hotels, inns or other like or similar accommodations businesses.]~~ This additional 1% transient room tax is levied for the sole purpose of meeting the operating expenses of the Hopkinsville-Christian County Conference Center.

(C) Transient room taxes shall not apply to rooms, lodgings, campsites, or accommodations supplied for a continuous period of thirty days or more to a person.

SECTION TWO

If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held unconstitutional or otherwise invalid, such infirmity shall not affect the validity of the remaining portions of this ordinance.

SECTION THREE

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION FOUR

This ordinance shall take effect January 1, 2023 after its passage and publication according to law.

ORDINANCE 25-2022 AMEND CHAPTER 34, TRANSIENT ROOM TAX

PUBLICLY READ AND PASSED FIRST TIME: _____

PUBLICLY READ AND PASSED SECOND TIME: _____

APPROVED: _____
Wendell A. Lynch
Mayor

ATTEST: _____
Christine M. Fletcher, MMC
City Clerk