

ARTICLE II. - HOTEL OCCUPANCY TAX

Sec. 36.15. - Definitions.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

Consideration. The cost of the room, sleeping space or bed space, but shall not include the cost of any food served or personal services rendered to the occupant not related to cleaning and readying such room or space for occupancy and shall not include any tax assessed for the occupancy thereof by any other governmental agency.

Hotel. Shall mean any building in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, lodging houses, cabins, inns, rooming houses, trailer houses, trailer motels, apartments not occupied by permanent resident, **short-term rentals**, and all other facilities where rooms or sleeping facilities or space are furnished for consideration. The term "hotel" does not include a residence or portion of a residence rented to a member of the resident's family, hospitals, sanitariums, or nursing homes.

Occupancy. The use or possession, or the right to the use or possession of any room, space or sleeping facility in the hotel for any purpose.

Occupant. Anyone who, for a consideration, uses, possesses or has the right to use or possess any room or rooms or sleeping space or facility in a hotel under any lease, concession, permit, right of access, license, contract or agreement.

Permanent resident. An occupant who has or shall have the right of occupancy of any room or rooms, sleeping space or facility in a hotel for at least 30 consecutive days, so long as there is no interruption of payment for the period.

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

Short-term rental. Shall mean consideration for occupancy of all or part of a residential structure/residential property, whether or not permanently occupied by others.

Tax collector. The Tax Collector of the city.

(1975 Code, § 17-16; Am. Ord. passed 7-2-1974; Am. Ord. passed 12-2-1980)

Sec. 36.16. - Tax levied; rate; exception.

- (A) Every person owning, operating, managing or controlling any hotel within the City of Stephenville or its Extraterritorial Jurisdiction shall collect a tax on the cost of occupancy of any room or space furnished by any hotel where such cost of occupancy is at the rate of \$2.00 or more per day, such tax to be equal to seven percent (7%) of the consideration paid by the occupant of such room to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies.

Every person owning, operating, managing or controlling any hotel within the City of Stephenville or its Extraterritorial Jurisdiction shall also collect an additional tax to be equal to two percent (2%) of the consideration paid by the occupant of such room to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies. This tax shall be designated as a "Sports Venue Tax."

(B) No tax shall be imposed hereunder upon a permanent resident.

(C) Every person owning, operating, managing or controlling any hotel shall collect the tax imposed hereunder for the city.

(1975 Code, § 17-17; Am. Ord. passed 7-2-1974; Am. Ord. passed 12-2-1980; Am. Ord. 1988-23, passed 10-4-1988, Am. Ord. 2020-0-37, passed 11-03-2020)

Sec. 36.17. - Collection.

Every person owning, operating, managing or controlling any hotel shall collect the tax imposed by section 36.16 for the city.

(1975 Code, § 17-18; Am. Ord. passed 7-2-1974; Am. Ord. passed 12-2-1980)

Sec. 36.18. - Monthly reports; payment of tax.

On the 25th day of the month following each month in which a tax is earned, every person required in section 36.17 to collect the tax imposed herein shall file a report with the Tax Collector showing the consideration paid for all room occupancies in the preceding month, the amount of the tax collected on such occupancies, and any other information the Tax Collector may reasonably require. Such person shall pay the tax due on such occupancies at the time of filing such report. There shall also be furnished to the Tax Collector of the city at the time of payment of said tax a copy of the monthly report filed with the State Comptroller in connection with the State of Texas hotel occupancy tax

(Ord. passed 7-2-1974; Am. Ord. passed 12-2-1980; Am. Ord. 2020-O-21, passed 8-4-2020)

Sec. 36.19. - Powers of tax collector.

The Tax Collector shall have the power to make such rules and regulations as are reasonable and necessary to effectively collect the tax levied hereby, and shall upon reasonable notice, have access to books and records necessary to enable him to determine the correctness of any report filed as required by this ordinance and the amount of taxes due under the provisions of this ordinance.

(Ord. passed 7-2-1974; Am. Ord. passed 12-2-1980)

Sec. 36.20. - Failure to comply; penalty.

If any person required by the provisions of this subchapter to collect the tax imposed herein, or make reports as required herein, and pay to the Tax Collector the tax imposed herein, shall fail to collect such tax, file such report or pay such tax, or if any such person shall file a false report, such person shall be deemed guilty of a misdemeanor and upon conviction be punished

by fine not to exceed \$200.00, and shall pay to the Tax Collector the tax due, interest allowed under Section 351.0042, and a penalty equal to 15 percent of the total amount of the tax owed if the tax has been delinquent for at least one complete municipal fiscal quarter

(Ord. passed 7-2-1974; Am. Ord. passed 12-2-1980; Am. Ord. 2020-O-21, passed 8-4-2020)

Secs. 36.21—36.30. - Reserved.

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