

ORDINANCE NO. 509

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS AMENDING THE MUNICIPAL CODE OF ORDINANCES BY ADDING SECTION 82-4 *HOTEL OCCUPANCY TAX*; IMPLEMENTING A SEVEN (7) PERCENT HOTEL OCCUPANCY TAX WITHIN THE CITY AND ITS EXTRA-TERRITORIAL JURISDICTION IN THE MANNER AUTHORIZED BY TEXAS TAX CODE ANN. § 351.001 ET SEQ; DECLARING A PUBLIC PURPOSE; AUTHORIZING THE CITY ADMINISTRATOR TO TAKE ALL NECESSARY STEPS TO IMPLEMENT THE PROVISIONS OF THIS ORDINANCE; INCORPORATING RECITALS; PROVIDING A REPEALER; PROVIDING FOR SEVERABILITY; AND ADOPTING AN EFFECTIVE DATE.

WHEREAS, the Texas Tax Code authorizes a municipality to levy a seven (7) percent tax upon 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 (7) percent of the consideration paid by the occupant of such room to such hotel; and

WHEREAS, the City Council of the City of Helotes, Texas, after deliberation at a public meeting in the manner prescribed by law, wishes to add Section 82-4 *Hotel Occupancy Tax (HOT)* to its Municipal Code imposing a seven (7) percent HOT tax applicable within the City and its Extra-Territorial Jurisdiction (ETJ).

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS THAT:

SECTION ONE. Amendment. The Code of Ordinances of the City of Helotes, Texas is hereby amended to read as follows:

“Sec. 82-4. Hotel Occupancy Tax.

(a) *Definitions.*

The following words, terms, and phrases, where used in this article, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning.

Consideration means the cost of the room, sleeping space, bed, or other facility in such hotel and services rendered to the occupant of such room not related to the cleaning and readying of such room, sleeping space, bed or other facility for occupancy.

Hotel means any building or buildings, trailer or other facility, in which the public may, for a consideration, obtain sleeping accommodations. The term "hotel" shall include hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, or other buildings where

rooms are furnished for a consideration. The term "hotel" shall not include hospitals, group homes for individuals with disabilities, sanitariums or nursing homes.

HOT means the municipal Hotel Occupancy Tax imposed by Section 82-4(b), as authorized by the Texas Tax Code.

Occupancy means the use or possession, or the right to the use or possession of any room, sleeping space, bed or other facility in a hotel for any purpose.

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

Permanent resident means any occupant who has or shall have the right to occupancy of any room, sleeping space or other facility in a hotel for at least thirty (30) consecutive days during the current calendar year or preceding year.

Person means any individual, company, corporation or association owning, operating, managing or controlling any hotel.

Quarterly period means the regular calendar quarters of the year used by the Internal Revenue Service (IRS) for the quarterly payment of estimated income taxes.

(b) *Levy of tax; rate; exceptions.*

- (1) There is hereby levied a tax upon the cost of occupancy of any room or space furnished by any hotel within the City and its extra territorial jurisdiction (ETJ) where such cost of occupancy is at the rate of \$2.00 or more per day, such tax to be equal to seven (7%) percent of the consideration paid by the occupant of such room to such hotel.
- (2) No tax shall be imposed hereunder upon a permanent resident.

(c) *Collection.*

Any person owning, operating, managing or controlling any hotel shall collect the tax imposed by Section 82-4(b) hereof.

(d) *HOT Report /Penalty and Interest.*

- (1) Any person required to collect the tax imposed by Section 82-4(b) shall file a HOT report with the city secretary detailing the consideration paid for all room occupancies in the preceding quarter, the amount of tax collected on such occupancies, and any other information the city may reasonably require. Such person shall pay over without delay the tax due on such occupancies at the time of

filing the HOT report along with a copy of the tax report filed with the state comptroller's office in connection with the state hotel occupancy tax.

- (2) Quarterly reports and payments shall be due on the following dates:
 - (a) First Quarter - April 15.
 - (b) Second Quarter - July 15.
 - (c) Third Quarter - October 15.
 - (d) Fourth Quarter - January 15.
- (3) If the due date specified in subsection (2) hereof falls on a weekend or city holiday, the HOT report and payment shall be due on the next regular business day.
- (4) Any person failing to file a required report or to pay the city the tax imposed by Section 82-4(b) when due, will be assessed a five (5%) percent penalty on the amount of tax then due. If such report or tax is thirty (30) days or more late, an additional five (5%) percent penalty will be imposed on the tax due for a maximum penalty of ten (10%) percent; provided however that the minimum penalty amount imposed under this section shall not be less than twenty-five (\$25.00) dollars. If the penalty due under this section is not paid, such penalty shall incur simple interest at six (6%) percent per annum beginning on the sixtieth (60th) day from the date the tax was due.

(e) *Rules and Regulations.*

The City shall have the power to make such rules and regulations as necessary to effectively collect the tax levied herein and shall upon reasonable notice have access to the books and records necessary to audit and determine the correctness of any report filed with the city and the amount of tax due.

(f) *Penalty.*

Any person failing to comply with any reporting, collection, or payment obligation imposed herein including the payment of penalties and interest shall be deemed guilty of a misdemeanor and fined in the municipal court by the imposition of a penalty of not less than \$25.00 nor more than \$500.00 with each day of violation constituting a separate offense punishable by the imposition of a separate fine. In the prosecution of an offense under this section proof of a culpable mental state shall not be a necessary element of proof. ”

SECTION TWO. Public Purpose. The City Council finds that the adoption of this ordinance is for the good government, peace and order of the municipality and is necessary and proper for carrying out a power granted unto the City.

SECTION THREE. Authorization. The City Council of the City of Helotes authorizes the City Administrator to take all necessary steps to implement the provisions of this Ordinance.

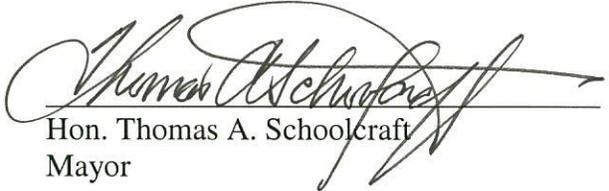
SECTION FOUR. Findings. The City Council finds all of the above recitals to be true and correct and incorporates the same in this Ordinance as findings of fact.

SECTION FIVE. Repealer. All ordinances, resolutions, and code sections in conflict herewith are repealed to the extent of such conflict.

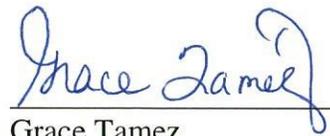
SECTION SIX. Severability. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or illegal, such decision shall not affect the validity of the remaining sections of this Ordinance. The City Council hereby declares that it would have passed this Ordinance, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared void.

SECTION SEVEN. Effective Date. This Ordinance shall be effective upon publication in the local newspaper.

PASSED AND APPROVED this 12th day of September 2013.


Hon. Thomas A. Schoolcraft
Mayor

ATTEST:



Grace Tamez
City Secretary

