

Article III. - Transient Occupancy Tax.

Sec. 24-8. - Definitions.

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Hotel. Any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile-home or house trailer at a fixed location or other similar structure or portion thereof.

Occupancy. The use or possession, or the right to the use or possession of any room or rooms or portion thereof, in any hotel for dwelling, lodging or sleeping purposes.

Operator. The person who is proprietor of a hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purpose of this article, and shall have the same duties and liabilities as his principal. Compliance with the provisions of this article by either the principal or the managing agent shall, however, be considered to be compliance by both.

Rent. The consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever.

Tax administrator. The city treasurer.

Transient. Any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing

for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of this article may be considered.

(Ord. No. 289, § 2.)

Sec. 24-9. - Tax levied; payment of tax by transient.

For the privilege of occupancy in any hotel, motel or overnight trailer park, each transient is subject to and shall pay a tax in the amount of ten percent of the rent charged by the operator. Said tax constitutes a debt owed by the transient to the city which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel, motel or trailer court at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, motel or trailer park, the tax administrator may require that such tax shall be paid directly to the tax administrator.

(Ord. No. 289, Sec. 3; Ord. No. 335; Ord. No. 343, § 1; Ord. No. 362, § 1; Ord. No. 411, § 1.)

Sec. 24-10. - Exemptions from imposition of tax.

No tax shall be imposed upon any person as to whom, or any occupancy as to which, it is beyond the power of the city to impose the tax provided by this article. Nor shall any exemptions from the tax provided by this article be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form provided by the tax administrator.

(Ord. No. 296, § 1.)

Sec. 24-11. - Collection by operators; advertisement that tax not to be collected, etc., prohibited.

Each operator shall collect the tax imposed by this article to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner provided in this article.

(Ord. No. 289, §5.)

Sec. 24-12. - Registration of hotels; registration certificate.

Each operator of any hotel renting occupancy to transients shall register such hotel with the tax administrator and obtain from him a "Transient Occupancy Registration Certificate" to be at all times posted in a conspicuous place on the premises. All operators of hotels commencing business shall comply with this section within thirty days after such commencement. Such certificate shall, among other things, state the following:

- (a) The name of the operator;
- (b) The address of the hotel;
- (c) The date upon which the certificate was issued;
- (d) "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Ordinance by registering with the Tax Administrator for the purpose of collecting from transients the Transient Occupancy Tax and remitting said tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this city. This certificate does not constitute a permit."

(Ord. No. 289, § 6.)

Sec. 24-13. - Reporting and remitting of collections.

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the tax administrator, make a return to the tax administrator, on forms provided by him, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the tax administrator. The tax administrator may establish shorter reporting periods for any certificate holder if he deems it necessary in order to insure collection of the tax and he may require further information

in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operator pursuant to this article shall be held in trust for the account of the city until payment thereof is made to the tax administrator.

(Ord. No. 289, § 7.)

Sec. 24-14. - Penalties and interest.

- (a) Original delinquency. Any operator who fails to remit any tax imposed by this article within the time required shall pay a penalty of ten per cent of the amount of the tax in addition to the amount of the tax.
- (b) Continued delinquency. Any operator who fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten per cent of the amount of the tax in addition to the amount of the tax and the ten per cent penalty first imposed.
- (c) Fraud. If the tax administrator determines that the nonpayment of any remittance due under this article is due to fraud, a penalty of twenty-five per cent of the amount of the tax shall be added thereto in addition to the penalties stated in subsections (a) and (b) of this section.
- (d) Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this article shall pay interest at the rate of one-half of one per cent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.
- (e) Penalties merged with tax. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax required to be paid.

(Ord. No. 289, § 8.)

Sec. 24-15. - Failure to collect and report tax; determination of tax by tax administrator.

If any operator shall fail or refuse to collect the tax imposed by this article and to make, within the time provided in this article, any report and remittance of such tax or any portion thereof required by this article, the tax administrator shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the tax administrator shall procure such facts and information as he is able to obtain upon

which to base the assessment of any tax imposed by this article and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such operator the tax, interest and penalties provided by this article. In case such determination is made, the tax administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. Such operator may within ten days after the serving or mailing of such notice make application in writing to the tax administrator for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the tax administrator shall become final and conclusive and immediately due and payable. If such application is made, the tax administrator shall give not less than five days written notice in the manner prescribed in this section to the operator to show cause at a time and place fixed in the notice why the amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing the tax administrator shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed in this section of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen days unless an appeal is taken as provided in section 24-16.

(Ord. No. 289, § 9.)

Sec. 24-16. - Appeals.

Any operator aggrieved by any decision of the tax administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the council by filing a notice of appeal with the city clerk within fifteen days of the serving or mailing of the determination of tax due. The council shall fix a time and place for hearing such appeal, and the city clerk shall give notice in writing to such operator at his last known place of address. The findings of the council shall be final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

(Ord. No. 289, § 10.)

Sec. 24-17. - Records to be kept.

It shall be the duty of every operator liable for the collection and payment to the city of any tax imposed by this article to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the city, which records the tax administrator shall have the right to inspect at all reasonable times.

(Ord. No. 289, § 11.)

Sec. 24-18. - Refunds.

- (a) Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the city under this article it may be refunded as provided in subsections (b) and (c) of this section; provided, that a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim if founded, is filed with the tax administrator within three years of the date of payment. The claim shall be on forms furnished by the tax administrator.
- (b) An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once or erroneously or illegally collected or received when it is established in a manner prescribed by the tax administrator that the person from whom the tax has been collected was not a transient; provided, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.
- (c) A transient may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the city by filing a claim in the manner provided in subsection (a) of this section, but only when the tax was paid by the transient directly to the tax administrator, or when the transient having paid the tax to the operator, establishes to the satisfaction of the tax administrator that the transient has been unable to obtain a refund from the operator who collected the tax.
- (d) No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto.

(Ord. No. 289, § 12.)

Sec. 24-19. - Collection by court action.

Any tax required to be paid by any transient under the provisions of this article shall be deemed a debt owed by the transient to the city. Any such tax collected by an operator which has not been paid to the city shall be deemed a debt owed by the operator to the city. Any person owing money to the city under the provisions of this article shall be liable to an action brought in the name of the city for the recovery of such amount.

(Ord. No. 289, § 13.)

Sec. 24-20. - Refusal to register, furnish return, etc., prohibited.

No operator or other person shall fail or refuse to register as required in this article or to furnish any return required to be made, or fail or refuse to furnish a supplemental return or other data required by the tax administrator, or render a false or fraudulent return or claim.

(Ord. No. 289, § 14.)

Sec. 24-21. - Making false or fraudulent report or claim prohibited.

No person required to make, render, sign or verify any report or claim shall make any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this article to be made.

(Ord. No. 289, § 14.)

Sec. 24-21.1. - Penalties; failure to register, make return, etc.; fraudulent returns.

Any person violating any of the provisions of this chapter shall be guilty of a misdemeanor and shall be punishable therefor by a fine of not more than five hundred dollars or by imprisonment for a period of not more than six months or by both such fine and imprisonment.

Any operator or other person who fails or refuses to register as required herein or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the tax administrator, or who renders a false or fraudulent return or claim is guilty of a misdemeanor and is punishable as aforesaid. Any person required to make, render,

sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this chapter to be made is guilty of a misdemeanor and is punishable as aforesaid.

(Ord. No. 338, § 1.)