

**Board of Commissioners
June 21, 2001**

Res. 115-2001

“Motion by Comr. Miller, supported by Comr. Ivey, adopt the following: Resolved by the Calhoun County Board of Commissioners approve amendment of Section 3 (a) of the Calhoun County Accommodations Ordinance to increase the Accommodations Excise Tax from three {3} percent to five {5} percent, effective September 1, 2001 for all hotel/motel rooms in Calhoun County.”

Roll call vote: Yes - 6 (Comrs. Mange, Miller, Moore, Nofs, Frederick and Ivey)
Temporarily Excused - 1 (Comr. Austin)
Motion CARRIED

ACCOMMODATIONS ORDINANCE

AN ORDINANCE PROVIDING FOR THE ASSESSMENT AND COLLECTION OF AN EXCISE TAX ON PERSONS ENGAGED IN THE BUSINESS OF PROVIDING ROOMS FOR DWELLING LODGING OR SLEEPING PURPOSES TO TRANSIENT GUESTS; PURPOSE, TO REQUIRE REPORTS; PROVIDE FOR THE POWERS AND DUTIES OF THE COUNTY TREASURER; TO PROVIDE FOR ABATEMENTS AND REFUNDS; AND TO PROVIDE FOR DISPOSITION OF REVENUE.

SECTION 1. DEFINITIONS

- (A) "Accommodations" means the room or other space provided for sleeping, including furnishings and other accessories therein, does not include food and beverage.
- (B) "County Treasurer" means the elected county treasurer or his/her duly authorized representative.
- (C) "Convention and entertainment facilities" means all or any part, or any combination of convention halls, auditoriums, stadiums, music halls, arenas, meeting rooms, exhibit areas.
- (D) "Person" means a natural person, partnership, fiduciary, association, corporation or other entity.
- (E) "Revenues" means the income derived from the excise tax levied under this Ordinance, plus interest and penalties imposed by this Ordinance.
- (F) "Transient guest" means a natural person staying less than (30) consecutive days.

SECTION 2. PURPOSE

The purpose of this Ordinance is to raise money to promote and encourage tourist and convention business in the County of Calhoun.

SECTION 3. LEVY OF TAX; COLLECTION; RATE; EXCEPTIONS

- (A) There is hereby levied upon and shall be collected from all persons engaged in the business of providing rooms for dwelling, lodging or sleeping purposes to transient guests, whether or not membership is required for the use of the accommodations, an excise tax equal to 3% of the total charge for accommodations effective September 1, 1991. For contracts signed with flat rates that include taxes, the excise tax will be at 2% from September 1, 1991 to December 31, 1991. Beginning January 1, 1992, the excise tax be 3% of the total charge for accommodations.

(B) No tax shall be imposed hereunder upon hospitals or nursing homes, or upon corporations or associations organized and operated exclusively for religious, charitable or educational purposes, in which no part of the net earnings income inures to the benefit of any private shareholder or individual.

SECTION 4 COLLECTIONS

All persons who are engaged in the business of providing rooms for dwelling, lodging or sleeping purposes to transient guests shall collect the tax imposed in Sec. 3 hereof, for the County of Calhoun.

SECTION 5. REPORTS; REMITTANCES

On or before the fifteenth day of each month, every person required in Section 4 thereof to collect the tax imposed herein shall file a report for the preceding month with the County Treasurer showing the total amount of consideration paid for all accommodations in the preceding month, the amount of tax collected on such accommodations and any other information that the County Treasurer may reasonably require. Such person shall pay the tax due on such accommodations remittances of taxes imposed by this Ordinance shall be to the County Treasurer by bank draft, check, cashier's check, money order, certificate of deposit or money. The County Treasurer shall issue his/her receipt, and shall forthwith deposit all monies received in a special fund of the County; provided, however, that no remittance shall be a final discharge of liability for the tax herein assessed and levied unless and until it has been paid in cash.

SECTION 6. POWERS AND DUTIES OF COUNTY TREASURER; RULES AND REGULATIONS; COLLECTION EXPENSES

The County Treasurer shall collect the tax imposed in Section 3 and shall administer and enforce this Ordinance. The County Treasurer shall have the power to make such rules and regulations, subject to the approval of the Board of Commissioners, as are necessary to effectively collect the tax levied herein and shall upon reasonable notice have access to books and records necessary to enable him/her 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. The County Treasurer shall furnish forms, instructions, manuals

and other materials necessary for endorsement of the tax and the auditing of tax returns to each taxpayer. The County will receive ten percent (10%) of all proceeds collected under this Ordinance for collection expenses incurred by the County Treasurer's office plus all interest and penalty fees.

SECTION 7. POWER TO CONTRACT FOR FUND ADMINISTRATION

The County of Calhoun may enter into a contract with a non-profit agency outside of the county government to carry out the purpose of this Ordinance.

SECTION 8. PENALTIES

Any person who violates any provisions of this Ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined an amount not to exceed Five Hundred (\$500.00) Dollars or imprisoned in the County Jail for a period not to exceed ninety (90) days, or by both such fine and imprisonment. In addition, any person who fails to remit the tax or violates the reporting provisions imposed by this Ordinance within the time required shall forfeit an additional five percent (5%) of the amount of the unpaid tax per month or fraction thereof after the due date thereof until paid; provided however, said penalty shall not exceed twenty five percent(25%) of the unpaid tax. In addition, delinquent taxes shall draw interest at the rate of one percent (1%) per month or fraction thereof of the unpaid tax after the due date thereof until paid. Any penalty and/or interest added hereto shall be collected as part of the tax.

SECTION 9. ABATEMENT AND REFUNDS

If a return or remittance is filed after the due date set forth in Section 5 and it is shown that the failure to file it was due to reasonable cause and not due to wilful neglect, as determined by the County Treasurer, the penalty and interest prescribed in Section 8 shall not apply; provided however, the County Treasurer shall at no time have the power or authority to cancel or diminish any part of the tax imposed under this Ordinance unless the tax was inadvertently collected from a person meeting the requirements in Section 3(b) or a court of competent jurisdiction orders such.

SECTION 10. OTHER TAXES NOTWITHSTANDING

The taxes levied under this Ordinance shall be in addition to any other taxes, charges or fees.

SECTION 11. DISPOSITION OF REVENUE

The revenues derived from the taxes imposed pursuant to this Ordinance may be used by the County or an authority which is organized pursuant to state law for only the following purposes:

- (a) The cost of administration and enforcement of the Ordinance.
- (b) The promotion and encouragement of tourist and convention business in the County.

SECTION 12 EFFECTIVE DATE

This Ordinance shall take effect sixty (60) days after the date of its adoption.

SECTION 13 SEVERABILITY

If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

Adopted the 17th day of December, 1979.
Amended the 7th day of February, 1983.
Amended the 7th day of May, 1991.