

ORDINANCE 2014-09

AN ORDINANCE OF THE CITY OF UVALDE, TEXAS AMENDING CHAPTER 3.20 HOTEL OCCUPANCY TAX, REVISING SECTION 3.20.040 REPORTS, SECTION 3.20.050 ACCESS TO BOOKS AND RECORDS, AND SECTION 3.20.080 VIOLATION-PENALTY; PROVIDING OPEN MEETINGS, SEVERABILITY, AND RELATED CLAUSES.

WHEREAS, it has been determined by the City Council of the City of Uvalde that the following revisions are necessary to ensure the timely remittance of collected hotel occupancy taxes; and

WHEREAS, the City of Uvalde, Texas (herein the "City"), has the authority to adopt regulations regulating the collection and remittance of hotel occupancy taxes within the city limits and extraterritorial jurisdiction;

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

Section 1. Adoption of Findings of Fact. The findings and recitations set out in this Ordinance are found to be true and correct and they are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Amendment of Chapter 3.20 of the Uvalde Municipal Code of Ordinances. Sections 3.20.040, 3.20.50, and 3.20.080 of Chapter 3.20 of the Uvalde Municipal Code of Ordinances are amended to read as follows:

3.20.040 Reports.

On the 20th day of the month following each quarter, every person required in Section 3.20.030 to collect the tax imposed herein shall file a report with the showing the consideration paid for all room or sleeping space occupancies in the preceding quarter, the amount of tax collected on such occupancies, and any other information as the City Manager or Finance Director may reasonably require. Such person shall pay the tax due on such occupancies at the time of filing such report.

3.20.050 Rules and regulations—Access to books and records.

The City Manager or Finance Director of City of Uvalde shall have the power to make such rules and regulations as are necessary to effectively collect the tax levied herein and shall upon reasonable notice have access to books and records necessary as required by this chapter and the amount of taxes due under the provisions of this chapter.

3.20.080 Violation—Penalty.

Any person required by the provisions of this chapter to collect the tax herein imposed, or make reports as required herein, and pay to the City Manager or Finance Director the tax imposed herein, shall fail to collect the tax imposed herein, or shall fail to pay to the City of Uvalde the tax, as imposed herein, when such report or payment is due, or shall file a false report, then such person shall be deemed guilty of a misdemeanor and upon conviction shall be punished as provided in Section 1.12.010 of this code, and shall pay to the City of Uvalde the tax due, together with the following interest and late filing penalty:

1. Late filing penalty of \$50 per report that is filed after the due date;
2. Interest of 5% of the tax due for any report filed 1 – 30 days after the due date of the report or 10% of the tax due for any report filed more than 30 days after the due date of the report.

Section 3. Amendment Of Ordinances. Chapter 10.24 of the Uvalde Municipal Code of Ordinances, is hereby amended as provided in this ordinance, and all prior ordinances of the City dealing with stop intersections in said location are hereby amended to the extent of any conflict herewith, and all ordinances or parts thereof conflicting or inconsistent with the provisions of this ordinance as adopted and amended herein, are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this ordinance and any other code or ordinance of the City, the terms and provisions of this ordinance shall govern

Section 4. Severability. If any provision of this Ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications hereof which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 5. Effective Date. This Ordinance shall take effect immediately upon its adoption by the City Council and publication as required by the Local Government Code.

Section 6. Open Meetings. That it is hereby officially found and determined that the meeting at which this Ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapt. 551, Loc. Gov't. Code.

PASSED AND APPROVED, this the 5 th day of March, 2014



J. Carnes, Mayor

ATTEST:



Susan Conley, City Secretary