

CITY OF LAVON, TEXAS

ORDINANCE NO. 2022-07-01

Amend Reporting and Payment Period - Hotel Occupancy Tax

AN ORDINANCE OF THE CITY OF LAVON, TEXAS, AMENDING CHAPTER 1 “GENERAL PROVISIONS”, ARTICLE 1.04 “TAXATION”, DIVISION 4 “HOTEL OCCUPANCY TAX”, SECTION 1.04.094 “COLLECTION OF TAX BY HOTEL AND PAYMENT TO CITY” AND SECTION 1.04.097 “REPORTING REQUIREMENTS” OF THE CITY’S CODE OF ORDINANCES TO CHANGE THE REPORTING AND PAYMENT TO CITY PERIOD FROM MONTHLY TO QUARTERLY; PROVIDING A PENALTY; PROVIDING SAVINGS AND SEVERABILITY CLAUSES; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS ADOPTED TO BE OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Lavon (“City”) has authority pursuant to Texas Tax Code 351.002, by ordinance to impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping; and

WHEREAS, the City Council of the City (the “City Council”) has enacted a hotel occupancy tax and imposed rates, rules, regulations, reporting schedules, and penalties; and

WHEREAS, the City Council has determined that reporting and payment to the City consistent with the Texas Comptroller of Public Accounts quarterly reporting requirements is preferable to a monthly reporting period; and

WHEREAS, the City Council finds that the adoption of this Ordinance will promote and provide for the health, safety, and welfare of the City.

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

SECTION 1. Recitals

The City Council hereby finds that the statements set forth in the recitals of this Ordinance are true and correct, and the City Council hereby incorporates such recitals as part of this Ordinance.

SECTION 2. Amendment of Chapter 1 “General Provisions”, Article 1.04 “Taxation”, Division 4 “Hotel Occupancy Tax”

Chapter 1 “General Provisions”, Article 1.04 “Taxation”, Division 4 “Hotel Occupancy Tax”, Sections 1.04.094 and 1.04.097 of the City’s Code of Ordinances are hereby amended as follows, with deletions indicated by strikethrough and additions indicated by underline:

Sec. 1.04.094. Collection of tax by hotel and payment to city.

The tax levied pursuant to this division upon hotel occupancy shall be collected by each hotel within the city or within the city's extraterritorial jurisdiction upon collection by said hotel of the consideration paid by the occupant of the sleeping room. Such revenues shall be paid by the hotel to the city through its finance office by the fifteenth (15th) day of the month following each ~~monthly~~ quarterly reporting period in which the tax is earned pursuant to section 1.04.097 of this division.

Sec. 1.04.097. Reporting requirements.

- (a) By the 15th day of the month following each ~~month~~ quarter in which a tax is earned, every person required by this division to collect the tax shall file a report with the administrator showing:
 - (1) The consideration paid for all occupancies in the preceding ~~month~~ quarter;
 - (2) The amount of the tax collected on the occupancies; and
 - (3) Any other information the administrator may reasonably require.
- (b) Every person required by this division to collect the tax shall pay the tax due on all occupancies in the preceding ~~month~~ quarter to the administrator at the time of filing the report required under subsection (a) of this section.

SECTION 3. Penalty

Any person violating any provision of this Ordinance shall, upon conviction, be fined a sum in accordance with the general penalty provided in section 1.01.009 of the City's Code of Ordinances. Each time that a provision of this Ordinance is violated shall constitute a separate offense. An offense under this division is a misdemeanor. The penalty provisions imposed under this Ordinance shall not preclude the City from filing suit to enjoin the violation. The City retains all legal rights and remedies to it pursuant to local, state and federal law.

SECTION 4. Savings

This Ordinance shall be cumulative of all other ordinances of the City and shall not repeal any of the provisions of such ordinances except in those instances where provisions of those ordinances are in direct conflict with the provisions of this Ordinance; whether such ordinances are codified or uncodified, and all other provisions of the ordinances of the City, codified or uncodified, not in conflict with the provisions of this Ordinance, shall remain in full force and effect. Any repeal occurring due to this provision shall not abate any pending prosecution or lawsuit and/or prevent any prosecution or lawsuit from being commenced for any violation occurring before the effective date of this Ordinance.

SECTION 5. Severability

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance be severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this Ordinance, and the remainder of this Ordinance shall be enforced as written.

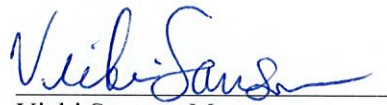
SECTION 6. Open Meeting

That it is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required by law, and that public notice of the time, place, and purpose of said meeting was given, all as required by Section 551.042, Texas Government Code.

SECTION 7. Effective Date

This Ordinance shall take effect immediately from and after its passage and publication as may be required by governing law.

PASSED AND APPROVED by the City Council of the City of Lavon, Texas this 5th day of July 2022.


Vicki Sanson, Mayor

ATTEST:


Rae Norton, City Secretary

