

HOTEL/MOTEL OCCUPANCY TAX

§ 38.35 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

-COLLECTOR OF TAXES (for hotel/motel purposes only). The City Treasurer of Gun Barrel City, Texas.

CONSIDERATION. The cost of the room, sleeping space, bed or dormitory space but shall not include the cost of any food served or personal services rendered to the occupant not related to cleaning and readying such room or space for occupancy, and shall not include any tax assessed for the occupancy thereof by any other governmental agency.

HOTEL. A building in which members of the public obtain sleeping accommodations for consideration. The term includes hotel, motel, tourist home, tourist house, tourist court, lodging house, inn, rooming house, or bed and breakfast. The term does not include a hospital, sanitarium or nursing home, nor does the term include a dormitory or other housing facility owned or leased and operated by an institution of higher education or a private or independent institution of higher education as those terms are defined by Tex. Educ. Code § 61.003, used by the institution for the purpose of providing sleeping accommodations for persons engaged in an educational program or activity at the institution.

OCCUPANCY. The use or possession, or the right to use or possession of any room space or sleeping facility in a hotel for any purpose.

OCCUPANT. Anyone who, for a consideration, uses, possesses, or has the right to use or possess any room or rooms, or sleeping space or facility in a hotel under any lease, concession, permit, right or access, license, contract or agreement.

PERMANENT RESIDENT. Any occupant who has or shall have the right to occupancy of any room or sleeping space or facility in a hotel for at least 30 consecutive days during the current calendar year of preceding year, so long as there is no interruption of payment for the period.

PERSON. Any individual, company, corporation, or association owning, operating, managing or controlling any hotel.

QUARTERLY PERIOD. The regular calendar quarters of the year, the first quarter being composed of the months of January, February, and March; the second quarter being the months of April, May, and June; the third quarter being the months of July, August, and September; and the fourth quarter being the months of October, November, and December.
(*88 Code, Ch. 1, § 10.01) (Ord. 128, passed 11-11-80)

Statutory reference:

Local hotel occupancy taxes, see Tex. Code §§ 351.001 et seq.

§ 38.36 LEVY OF TAX; COLLECTION.

(A) *Levy of tax.* There is hereby levied a 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 or more per day, such tax to be equal to 7% of the consideration paid by the occupancy of such room to hotel; provided, however, no tax shall be imposed hereunder upon the consideration paid by the occupant of such room who is a permanent resident, as heretofore defined.
(*88 Code, Ch. 1, § 10.02) (Ord. 260, passed 1-10-89)

(B) *Collection of tax by hotel.* Every person owing, operating, managing or controlling any hotel shall collect the tax imposed by division (A) of this section for the city.
(*88 Code, Ch. 1, § 10.03) (Ord. 128, passed 11-11-80)

§ 38.37 REPORT AND PAYMENT.

On the last day of the month following each quarterly period, every person required in § 38.36(B) of this subchapter to collect the tax imposed herein, shall file a report with the Collector of Taxes showing the consideration paid for all room occupancies in the preceding quarter, the amount of tax collected on such tax due on such occupancies at the time of filing such report.
(*88 Code, Ch. 1, § 10.04) (Ord. 128, passed 11-11-80)

§ 38.38 REGULATION AUTHORITY.

The Collector of Taxes shall have the power to make such rules and regulations as are reasonable and necessary to effectively collect the tax levied hereby and shall upon reasonable notice have access to books and records necessary to enable him to determine the correctness of any report filed as required by this subchapter and the amount of taxes due under the provision of this subchapter.
(*88 Code, Ch. 1, § 10.05) (Ord. 128, passed 11-11-80)

§ 38.39 COLLECTION OF DELINQUENT TAXES.

If any person required by the provisions of this subchapter to collect the tax imposed herein, make reports as required herein, or pay to the Tax Collector the tax imposed herein, shall fail to collect such tax, file such report or pay such tax, or if any such person shall file a false report, such person shall be fined in an amount not to exceed \$200 and shall pay to the Tax Collector the tax due, together with a penalty of 5% of the tax due for the first 30 days that the same is not timely filed and an additional 5% for more than 30 days. Such person shall also forfeit the reimbursement for the cost of collecting the tax.
(*88 Code, Ch. 1, § 10.06) (Ord. 334, passed 6-23-92)

§ 38.40 OPTION TO CONTACT FOR ADMINISTRATIVE OF FUNDS

The city may, at its option, enter into a contract with an agency outside of the city government to administer the funds made available under this chapter and to carry out the purpose of this subchapter.
(*88 Code, Ch. 1, § 10.07) (Ord. 128, passed 11-11-80)