

AN ORDINANCE IMPOSING A
TRANSIENT ROOM TAX

BE IT ORDAINED BY THE FISCAL COURT OF THE COUNTY OF SIMPSON, KENTUCKY, by virtue of authority vested in said Fiscal Court by KRS 67.083 and KRS 91A.390; after the passage, approval and publication of this ordinance as follows:

SECTION (1): That there is hereby levied a transient room tax, for the initial twelve (12) months after the passage, approval and publication of this ordinance, of 1-1/2% of the rent for every occupancy of a suite, room, or rooms, charged by all persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodations businesses; upon the expiration of said initial twelve (12) months and thereafter, said tax rate shall be automatically increased to 3% of the rent for every occupancy of a suite, room, or rooms, charged by all persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodations businesses, without further formal action by this legislative body.

SECTION (2): Pursuant to KRS 91A.390(1) requiring provision for the collection and the enforcement of the tax measure hereby enacted, each person, group, or organization upon which this tax is levied shall account to and pay the County said tax on a monthly basis and shall within fifteen (15) days after the end of each calendar month furnish the County Judge Executive a verified

return or report of gross rents for the preceding calendar month and at the same time pay to the County the correct amount of tax due for the preceding calendar month. Any such person, group, or organization who fails to pay the tax due in the time specified in this section shall pay a penalty equal to 20% of the amount of tax due and delinquent, together with interest at 12% per annum on both the delinquent tax and the penalty.

SECTION (3): That the tax collected hereunder shall be used for the operation of the local Tourist and Convention Commission to promote convention and tourist activity in Simpson County, Kentucky.

SECTION (4): That in the event any part of this ordinance is declared unenforceable or unconstitutional, that said unenforceability or unconstitutionality shall not affect the validity of the remainder of this ordinance.

March 24, 1992 FIRST READING

March 31, 1992 SECOND READING

At a meeting of the Fiscal Court of the County of Simpson, Kentucky held March 31, 1992, on motion made by Honorable James Bailey, Jr., and seconded by Honorable Bobby Williams, the foregoing ordinance was adopted, after full discussion, by the following vote:

Aye BILL SCOTT
Aye GLEN EVANS
Aye BOBBY WILLIAMS
Aye JAMES BAILEY

APPROVED:

BY: Kenneth Y. Harper
 KENNETH Y. HARPER, COUNTY JUDGE EXECUTIVE,
 COUNTY OF SIMPSON, KENTUCKY

ATTEST:

Jada Rhea
 JADA RHEA, COURT CLERK
 COUNTY OF SIMPSON, KENTUCKY

GSB:esp
(misc\ord.sid)

I, Jada Rhea, Clerk of the Simpson County Fiscal Court, do hereby certify that the foregoing instrument was this day lodged to be and is with this and the foregoing certificate duly recorded in my office. Given under my hand this 1st day of April, 1992.

Jada Rhea
 Fiscal Court Clerk