

ORDINANCE NO. 1122

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, PROVIDING FOR THE ASSESSMENT AND COLLECTION OF A ROOM OCCUPANCY TAX; PROVIDING CERTAIN DEFINITIONS; PROVIDING FOR CERTAIN EXEMPTIONS; PROVIDING FOR AN EFFECTIVE DATE; PROVIDING FOR A PENALTY NOT TO EXCEED TWO HUNDRED DOLLARS (\$200.00) FOR EACH OFFENSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION; AND DECLARING AN EMERGENCY.

WHEREAS, Article 1269j-4.1(3a), was passed in the regular session of the 62nd Legislature, effective on June 1, 1971; and

WHEREAS, said section provides as follows: Section 3a. Any such City is hereby authorized to levy by Ordinance a tax upon the cost of occupancy of any sleeping room furnished by any hotel, where the cost of occupancy is at the rate of Two Dollars (\$2.00) or more per day, such tax may not exceed three percent (3%) of the consideration paid by the occupant of such room; and

WHEREAS, the City Council has found that the additional income which would become available through the establishment of a three percent (3%) Hotel Occupancy tax is expressly needed for the purposes set forth in Section 3c of Article 1269j-4.1 and that expenditures of such a three percent (3%) tax would be in the best interest of the total community:

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

SECTION 1. Definitions - As herein employed, the following words, terms and phrases are defined as follows:

- A. Hotel: Shall mean any building or buildings in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses, or courts, lodging houses, inns, rooming houses, or other

buildings where rooms are furnished for a consideration, but "hotel" shall not be defined so as to include hospitals, sanitariums, or nursing homes.

- B. Consideration: Shall mean the cost of the room in such hotel only if the room is one ordinarily used for sleeping, and shall not include the cost of any food served or personal services rendered to the occupant of such room not related to the cleaning and readying of such room for occupancy.
- C. Occupancy: Shall mean the use or possession, or the right to the use or possession of any room in a hotel if the room is one ordinarily used for sleeping and if the occupant's use, possession, or right to use or possession extends for a period of less than thirty (30) days.
- D. Occupant: Shall mean anyone, who, for a consideration, uses, possesses, or has a right to use or possess any room or rooms of sleeping space or facility in a hotel under any lease, concession, permit, right of access, license, contract or agreement.
- E. Person: Shall mean any individual, company, corporation, or association owning, operating, managing or controlling any hotel.
- F. Tax Assessor and Collector: Shall mean the Tax Assessor and Collector of the City of Mesquite.
- G. Monthly Period: Shall mean the regular calendar month of the year.
- H. Permanent Resident: Shall mean any occupant who has or shall have the right to occupancy of any room or rooms or sleeping space or facility in a hotel for at least thirty (30) consecutive days during the current calendar year or preceding year.

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SECTION 2. Levy of Taxes, Rates, and Exceptions

- A. There is hereby levied, for the purposes provided in Article 1269j-4.1 Vernon's Annotated Civil Statutes, 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 Two Dollars (\$2.00) or more per day, such tax to be equal to three percent (3%) of the consideration paid by the occupant of such room, space or facility to such hotel exclusive of other occupancy taxes imposed by other governmental agencies.
- B. No tax shall be imposed hereunder upon a permanent resident.
- C. No tax shall be imposed hereunder upon a corporation or association organized and operated exclusively for religious, charitable or education purposes, a part of the net earnings of which inures to the benefit of any shareholder or individual.

SECTION 3. Collection - Every person owning, operating managing or controlling any hotel shall collect the tax imposed in Section 2 hereof for the City of Mesquite.

SECTION 4. Reports - On or before the last day of the month following each monthly period, every person required in Section 3 hereof to collect the tax imposed herein shall file a report with the Tax Assessor and Collector showing the consideration paid for all room or sleeping space occupancies in the preceding month, the amount of tax collected on such occupancies, and any other information as the Tax Assessor and Collector may reasonably require, which report shall be in writing. Such persons shall pay the tax due on such occupancies at the time of filing of such report.

SECTION 5. The Tax Assessor and Collector shall adopt such procedures, rules and regulations as are reasonably necessary to effectively collect the tax levied herein, and shall upon request of any person owning, operating, managing

or controlling any hotel furnish a copy of such procedures, rules and regulations for the guidance of such person and facilitate the collection of such tax as such collection is required herein. Such procedures, rules and regulations shall be in writing and a copy thereof shall be placed on file with the City Secretary. The Tax Assessor and Collector shall be permitted to have access to books and records during reasonable business hours as shall be necessary to enable the Tax Assessor and Collector to determine the correctness of the amount due under the provisions of this ordinance, or to determine whether or not a report should have been filed and the amount, if necessary, of taxes due.

SECTION 6. Penalties - If any person required by the provisions of this ordinance to collect the tax imposed herein, or make reports as required herein, and pay to the Tax Assessor and 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, or if any such person shall violate any of the provisions of this ordinance, such person shall be deemed guilty of a misdemeanor and upon conviction be punished by a fine not to exceed Two Hundred Dollars (\$200.00) for each offense, and shall pay to the Tax Assessor and Collector the tax due, together with a penalty of five percent (5%) of the tax due for each thirty (30) days or portion thereof, that the same is not timely filed.

SECTION 7. Effective Date - This ordinance shall be and become effective on and after October 1, 1973, at 12:01 A.M. Occupancy of the night of September 30, 1973, wherein the bill for services rendered is paid after 12:01 A.M., October 1, 1973, shall be included under the provisions of this ordinance.

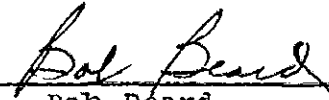
SECTION 8. If for any reason any section, paragraph, subdivision, clause, phrase, word, or provision of this ordinance shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction it shall not affect any other section, paragraph, subdivision, clause, phrase, word, or provision of this ordinance, for it is the

definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word, or provision hereof be given full force and effect for its purpose.

SECTION 9. Publication shall be made as the law provides in such cases of the ordinance.

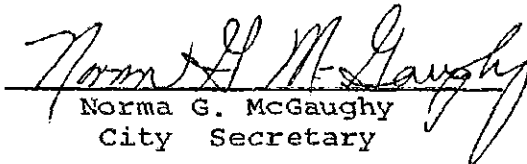
SECTION 10. The necessity to immediately put into effect the taxes authorized herein creates an urgency and an emergency and requires that this ordinance shall take effect immediately from and after the passage and publication of said ordinance.

DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas, on the 18th day of June , A.D., 1973.



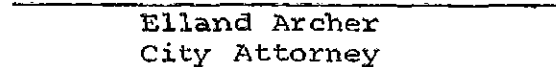
Bob Beard
Mayor

ATTEST:



Norma G. McGaughy
City Secretary

APPROVED AS TO FORM:



Elland Archer
City Attorney

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