

ORDINANCE NO. 3164

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, AMENDING SECTION 2-77 OF THE CODE OF ORDINANCES OF THE CITY OF MESQUITE RELATING TO PENALTIES FOR FAILURE TO PAY HOTEL-MOTEL OCCUPANCY TAXES; AMENDING SECTION 2-78 RELATING TO THE EXEMPTIONS OF HOTEL-MOTEL OCCUPANCY TAXES; AMENDING SECTION 2-79 REQUIRING THE BUYER OF A HOTEL TO RETAIN FROM THE PURCHASE PRICE ANY SUCH DELINQUENT TAXES DUE TO THE CITY; PROVIDING A REPEALER CLAUSE; PROVIDING FOR A PENALTY NOT TO EXCEED FIVE HUNDRED (\$500.00) DOLLARS FOR EACH OFFENSE; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EMERGENCY.

WHEREAS; the City Council of the City of Mesquite, Texas has determined that it is in the best interest of the City and its citizens to amend Chapter 2, Article III, Division 2 of the Code of Ordinances of the City of Mesquite relating to the local hotel-motel occupancy tax;

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

SECTION 1. That Section 2-77 of the Code of Ordinances of the City of Mesquite, Texas (the "Code") is hereby amended to read as follows:

Sec. 2-77. Penalties.

If any person required by the provisions of this division to collect the tax imposed herein, or make reports as required herein, and pay to the director of finance 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 division, such person:

- (1) shall be deemed guilty of a misdemeanor and, upon conviction, be punished by a fine as specified in section 1-6 of this Code; and
- (2) shall pay to the tax assessor-collector the tax due, together with a penalty of fifteen percent (15%) of the tax due plus reasonable attorney's fees.

SECTION 2. That Section 2-78(c) of the Code is hereby amended to add a new subsection (c) and (d) to read as follows:

- (c) No tax shall be imposed hereunder upon any person or entity exempted or excepted under V.T.C.A. Tax Code, Chapter 351.
- (d) All refunds provided for by state law for municipal hotel-motel occupancy taxes shall be applied for no later than 90 days from the date of payment by submitting a request on forms furnished by the city.

SECTION 3. That Section 2-79 of the Code is hereby amended to read as follows:

Sec. 2-79. Collection.

- (a) Every person owning, operating, managing or controlling any hotel in the city shall collect the tax imposed in section 2-78 hereof for the city.
- (b) Any person buying a hotel which is required herein to collect the tax imposed in section 2-78 hereof for the city shall retain out of the purchase price an amount sufficient to cover any delinquent hotel taxes that are due to the city. If such buyer fails to remit to the city such amount or show proof that the hotel is current in remitting its hotel occupancy taxes, the buyer becomes liable for any delinquent hotel occupancy taxes due on the purchased hotel.

SECTION 4. That all provisions of the ordinances of the City of Mesquite, codified or uncodified, in conflict with the provisions of this ordinance are hereby repealed, and all other provisions of the ordinances of the City of Mesquite, codified or uncodified, not in conflict with the provisions of this ordinance, shall remain in full force and effect.

SECTION 5. That should any word, sentence, clause, paragraph or provision of this ordinance be held to be invalid or unconstitutional, the remaining provisions of this ordinance shall remain in full force and effect.

SECTION 6. That any person, firm, or corporation violating any of the provisions or terms of this ordinance shall be deemed to be guilty of a Class C Misdemeanor and upon conviction in the Municipal Court shall be punished by a fine not to exceed Five Hundred (\$500.00) Dollars for each offense.

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SECTION 7. That the present ordinances of the City of Mesquite are inadequate to regulate the exemption of hotel-motel occupancy taxes which creates an urgency and an emergency for the preservation of the public health, safety, and welfare and requires that this ordinance shall take effect immediately from and after its passage and publication of said ordinance, as the law in such cases provides.


DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas, on the 21st day of July, 1997.



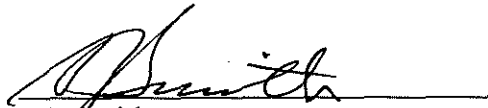
Mike Anderson
Mayor

ATTEST:

APPROVED:



Ellen Williams
City Secretary



B.J. Smith
City Attorney