

**AN ORDINANCE RELATED TO THE AMENDMENT
OF CHAPTER 35 "TAXATION" OF SECTION 35.25
"TRANSIENT ROOM TAX" OF THE CITY
OF PIKEVILLE CODE OF ORDINANCE**

ORDINANCE NO. 0-2011-025

NOW, THEREFORE, BE IT ORDAINED by the City of Pikeville that **§35.25 OF THE CODE OF ORDINANCES RELATED TO "TRANSIENT ROOM TAX" SHALL BE AMENDED AS FOLLOWS:**

WHEREAS, on May 27, 1992 the City of Pikeville enacted an ordinance pursuant to KRS 91A.350 (a) establishing a 3% Transient Room Tax within the City of Pikeville for the funding of the Joint Tourism Commission with the Pike County Fiscal Court.

WHEREAS, the purpose of the Transient Room Tax was to fund the Joint Tourism Commission. Ordinance number 0-82-011 read as follows; Whereas, the City of Pikeville and Pike county have adopted Ordinances per KRS 91A.350(a) in order to establish a joint commission for the purpose of promoting recreational convention and tourist activity and Whereas, the tourism and Recreation Commission has met and approved recommendations to be presented to the City and County government for its annual funding.

WHEREAS, pursuant to KRS 93A.060 the Pikeville City Commission has the authority to adopt and or amend any ordinances enacted by the existing or previous body. Under this authority the Pikeville City Commission shall exercise this authority through the adoption of this ordinance.

WHEREAS, by the adoption of city resolutions #2011-101 the Pikeville City Commission did withdraw the City of Pikeville participation from the Joint Tourism Commission and by resolution #2011-099 and ordinance #0-2011-019 did form a separate City of Pikeville Tourism and Convention Commission as permitted under the authority of 91A.350(2).

WHEREAS, by the passage of this ordinance the city is in no way obligated to continue funding for the Joint Tourism Commission since by city resolution #2011-101 did withdrawn its membership and participation and therefore shall withdraw any and all funding by and through this chapter for the Joint Tourism Commission as it was originally established.

WHEREAS, by the authority of KRS 91A.350(A) to create a independent City Tourism and Convention Commission city shall hereby redirect all funds generated through the authority of this chapter from the Joint Tourism Commission to the City of Pikeville Tourism and Convention Commission as it is required to do so pursuant to KRS91A.390(1) which states a "The local governing body shall include the commission in the annual budget and shall provide funds for the operation of the commission by imposing a transient room tax, not to exceed three percent (3%).

WHEREAS, upon the adoption of this ordinance the language of Chapter 35.25 shall not change only the intent to redirect the funding from the Joint Tourism Commission to the newly

formed City Tourism Commission created by this chapter as described above shall change in order to meet the requirements as set forth by KRS 91A.390(1).

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF PIKEVILLE:

TRANSIENT ROOM TAX

§ 35.25 TAX IMPOSED; COLLECTION OF TAX.

(A) The city hereby adopts a three percent (3%) transient room tax to take effect January 1, 1986, as provided herein.

(B) Pursuant to KRS 91A.390, the room tax shall be assessed on a quarterly basis payable on the twentieth of each month for the prior quarter.

(C) The city shall, as set out in the statutes, collect the room tax and the Tax Administrator and the City Attorney shall be responsible for its collection in the event that it is not timely submitted.

(D) It shall be unlawful for any person, firm or corporation to operate a hotel or motel within this city without a hotel and motel license. Such license shall be issued by the Tax Administrator on an annual basis which shall expire on December 31 of each year. The license shall be displayed in the registration office in public view. Any person, firm or corporation who violates any provision of this division (D) shall be guilty of a misdemeanor and shall be fined not less than two hundred dollars (\$200.00) nor more than one thousand dollars (\$1,000.00) or imprisoned for not more than fifty (50) days, or both, for each offense. Each day in which any such violation occurs shall constitute a separate offense. The fines and imprisonment provided for herein shall be in addition to remedies provided for in division (E).

(E) No hotel and motel license for the operation of a hotel or motel shall be issued to any person, firm or corporation, who or which is delinquent in the payment of the tax at the time of issuing said license. All delinquent taxes shall bear interest at the rate of one and one half percent (1-1/2%) per month until paid. The city shall be entitled to a lien upon any property owned or leased by any person, firm or corporation who is delinquent in the payment of the tax due from the city after thirty (30) days or upon the property in which the hotel or motel is located by filing a notice of lien with the Pike County Court Clerk's Office. The city shall be entitled to recover all of its costs and expenses, including attorney fee, incurred in connection with the collection of any delinquent taxes. The city may revoke or suspend the hotel or motel license of any hotel or motel delinquent in the payment of the tax due the city after thirty (30) days.

(F) The city shall retain and shall not disburse to the Tourism Commission any amount equal to five percent (5%) of the transient room tax collected by the city to cover administrative costs of billing and collecting the tax.

(G) The city may revoke or suspend the liquor license issued by the Alcoholic Beverage Control Administrator of any hotel or motel which is delinquent in the payment of the tax due hereunder to the city after thirty (30) days or in such cases where the hotel and/or motel's occupational license has not been renewed or revoked by the city. The Alcoholic Beverage Control Administrator is further authorized and directed hereby to consider previous tax delinquency of the tax imposed hereunder before issuing or reissuing any alcoholic beverage license to the delinquent individual, business or corporation and in cases where the individual, business or corporation has been repeatedly delinquent in the payment of the tax

imposed hereunder, the Alcoholic Beverage Control Administrator shall not renew, reissue or issue an alcoholic beverage license to such individual, business or corporation.

(Ord. 0-92-011, passed 5-27-92)

The ordinance shall be in full force and effect after it is passed and published as required by law.

The above ordinance was given first reading this 25th day of July, 2011.

the ordinance was given a second reading on the 8th day of August, 2011. Passed this 8th day of August, 2011.


Commissioner Carter moved for the adoption of the foregoing ordinance.

Commissioner Layne seconded the motion.

Upon roll call, the votes were as follows:

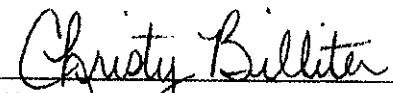
	<u>YES</u>	<u>NO</u>
FRANK JUSTICE, MAYOR	<u>X</u>	_____
GENE DAVIS, COMMISSIONER	<u>X</u>	_____
DALLAS LAYNE, COMMISSIONER	<u>X</u>	_____
JIMMY CARTER, COMMISSIONER	<u>X</u>	_____
BARRY CHANEY, COMMISSIONER	<u>X</u>	_____

The Mayor declared the within ordinance adopted.



FRANK JUSTICE II, MAYOR

ATTESTED:



CHRISTY BILLITER, CITY CLERK