

AN ORDINANCE OF THE CITY OF FRISCO, TEXAS AMENDING ORDINANCE NUMBER 94-08-13 PROVIDING FOR THE LEVY OF A HOTEL OCCUPANCY TAX PURSUANT TO §351.001, et. seq., TEXAS TAX CODE; PROVIDING FOR A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; PROVIDING FOR REPEALING SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION THEREOF.

WHEREAS: THE City Council of the City of Frisco, Texas ("City Council") is of the opinion that it is in the public interest to expend public funds to: (1) advertise the City of Frisco, Texas ("Frisco"); (2) encourage tourism; and (3) promote Frisco in general; and

WHEREAS, the City Council finds that a large portion of the public facilities are necessarily supplied for the use of transient public in the form of display, entertainment, convention, historical, and art facilities; and

WHEREAS, the burden of financing the facilities and programs should be spread to the extent possible among the persons for whom the facilities are being provided and held and receive the benefits of same from time to time; and

WHEREAS, §351.003 of the Texas Tax Code allows for the levy of tax not to exceed seven percent (7%) of the price paid for a room.

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

**SECTION 1: FINDINGS INCORPORATED.** The findings set forth above are incorporated into the body of this ordinance as if fully set forth herein.

**SECTION 2: AMENDED SECTIONS.**

Section 3 of Ordinance Number 94-08-13 is amended (omissions indicated by brackets [~~example~~] and additions indicated by quotation marks "example" within the paragraph below) to read as follows:

Section 3: Levy of Tax, Rate, Exceptions.

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 TWO DOLLARS (\$2.00) or more per day, such tax to be equal to [~~six percent (6%)~~] "seven percent (7%)" 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.

**SECTION 3: PENALTY PROVISION**

If any person, firm, corporation or business entity shall fail to collect the hotel occupancy tax imposed by this Ordinance or Frisco Ordinance No. 94-08-13, or shall fail to file a report as required in Frisco Ordinance No. 94-08-13, or shall fail to pay to the City Manager, or his/her designated representative, the tax imposed by this Ordinance or Ordinance No. 94-08-13 when said report for payment is due, or shall file a false report, then such person, firm, corporation or business entity shall be deemed guilty of a misdemeanor and upon conviction be punished a fine not to exceed FIVE HUNDRED

DOLLARS (\$500.00). In addition, such person, firm, corporation or business entity who fails to remit the hotel occupancy tax imposed by this Ordinance or Frisco Ordinance No. 94-08-13 within the time required shall forfeit ten percent (10%) of the amount due as a penalty, and after the first thirty (30) days shall forfeit an additional ten percent (10%) of such hotel occupancy tax. Provided, however, that the penalty shall never be less than ONE DOLLAR (\$1.00). Delinquent hotel occupancy taxes shall draw interest at the rate of ten percent (10%) per annum beginning sixty (60) days from the date due.

**SECTION 4: SAVINGS/REPEALING CLAUSE**

Frisco Ordinance No. 94.08-13 shall remain in full force and effect, save and except as amended by this or any other ordinance. All provisions of any Frisco ordinances in conflict herewith are repealed to the extent they are in conflict, but such repeal shall not abate any pending prosecution for the violation of the repealed ordinance, nor shall the repeal prevent a prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portions of said ordinances shall remain in full force and effect.

**SECTION 5: SEVERABILITY**


Should any part or portion of this Ordinance, or the use created herein, be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions and those provided for within this Ordinance shall remain in full force and effect. Frisco hereby declares that it would have passed this Ordinance, and each part or portion hereof irrespective of the fact that any part or portion be declared unconstitutional or invalid.

**SECTION 6: EFFECTIVE DATE**

This Ordinance after the adoption and publication as required by law and Frisco's City Charter shall become effective at midnight, September 2, 2000.


READ, CONSIDERED, PASSED AND APPROVED by the City of Frisco, Texas, on this the 2<sup>nd</sup> day of August, 2000.



  
KATHLEEN A. SEEI, Mayor

ATTEST:

APPROVED AS TO FORM

  
CITY SECRETARY

  
CITY ATTORNEY

DATE OF PUBLICATION: August 4<sup>th</sup>, 2000, FRISCO ENTERPRISE.