

Ordinance 94-08-13
has been repealed by
Ordinance 04-06-47

AN ORDINANCE PROVIDING FOR THE LEVY OF A HOTEL OCCUPANCY TAX PURSUANT TO §351.001, et. seq., TAX CODE; PROVIDING FOR THE ASSESSMENT AND COLLECTION OF A HOTEL OCCUPANCY TAX; PROVIDING FOR THE DISPOSITION OF REVENUES DERIVED THEREFROM; PROVIDING FOR COLLECTION AND REPORTS CONCERNING THE TAX; PROVIDING FOR THE MAKING OF RULES AND REGULATIONS BY THE CITY MANAGER; PROVIDING FOR A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; PROVIDING FOR A SEVERABILITY CLAUSE AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.

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 the 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.

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

SECTION 1: Incorporation of Premises.

That all of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2: Definition of Terms.

The following words, terms and phrases are, for the purpose of this Ordinance except where the context clearly indicates a different meaning, defined as follows:

- (a) "Hotel" shall mean a 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) "Hotel Occupancy Tax" shall mean the tax imposed by Section 3 of this Ordinance.
- (c) "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.
- (d) "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.
- (e) "Occupant" shall mean anyone who, for a consideration, uses, possesses or has a right to use or possess any room in a hotel if the room is one ordinarily used for sleeping.
- (f) "Person" shall mean any individual, company, corporation or association owning, operating, managing or controlling any hotel.
- (g) "City Manager" shall mean the City Manager of Frisco or his or her designated representative.
- (h) "Quarterly Period" shall mean the regular calendar quarters of the year, the first quarter being composed of the months of October, November and December, the second quarter being the months of January, February and March, the third quarter being the months of April, May and June and the fourth quarter being the months of July, August and September.

- (i) "Permanent Resident" shall mean any occupant who has or shall have the right of 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.

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%) 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 4: Extraterritorial Jurisdiction.

Any hotel occupancy tax provided herein shall be imposed in the Frisco extraterritorial jurisdiction, provided, however, that the levy such taxed shall not result in a combined rate of state, county or municipal hotel occupancy taxes in the extraterritorial jurisdiction which exceeds fifteen percent (15%) of the price paid for a room in a hotel.

SECTION 5: Disposition of Revenue.

The revenue derived from the hotel occupancy tax will only be used for the purposes authorized by §351.001, et. seq., Tax Code, as the City Council may direct and authorize.

SECTION 6: Collection.

Every person owning, operating, managing or controlling any hotel shall collect the hotel occupancy tax imposed in Section 3 of this Ordinance for Frisco.

SECTION 7: Reports.

On the last day of the month following each quarterly period, every person required in Section 6 of this Ordinance to collect the hotel occupancy tax imposed by this Ordinance, shall file a report with the City Administrator showing the consideration paid for all room occupancies in the preceding quarter, the amount of the tax collected on such occupancies and any other information as the City Manager or his or her designated representative may reasonably require. Such person shall pay the hotel occupancy tax due on such occupancies at the time of filing such report.

SECTION 8: Rules and Regulations.

The City Manager or his or her designated representative shall have the power to make such rules and regulations as are necessary to effectively collect the hotel occupancy tax levied by this Ordinance and shall upon reasonable notice have access to books and records necessary to enable him or her to determine the correctness of any report filed as required by this Ordinance and the amount of taxes due under the provisions of this Ordinance.

SECTION 9: Penalties.

If any person shall fail to collect the hotel occupancy tax imposed by this Ordinance, or shall fail to file a report as required herein, or shall fail to pay to the City Manager or his or her designated representative the tax as imposed herein when said report for payment is due, or shall file a false report, then such person 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 who fails to remit the hotel occupancy tax imposed by this Ordinance 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 10: Collection Fee.

Frisco shall retain one percent (1%) of the gross amount of the hotel occupancy taxes collected to cover the cost of said collection duties.

SECTION 11: 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.

SECTION 12: Conflicts.

All ordinances in conflict herewith are repealed to the extent they are in conflict. Any remaining portions of said ordinances shall remain in full force and effect.

SECTION 13: Effective Date.

This Ordinance shall become effective from and after its adoption and publication as required by the City Charter and by law.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF
FRISCO, TEXAS on this 16th day of August 1994.

Robert Warren
ROBERT WARREN, Mayor

ATTEST:

CORRECTLY RECORDED:

Nan Parker
NAN PARKER
City Secretary

APPROVED AS TO FORM:

Richard M. Abernathy
RICHARD M. ABERNATHY
City Attorney

DATE OF PUBLICATION: 8.16.94: 8.23.94, Frisco Enterprise

Jahai Q Hammons/
Convention Ctr.

City of Frisco
6891 Main Street
Frisco, Texas 75034
Phone: (972) 335-5551
Fax: (972) 335-5559

FRISCO facsimile transmittal

To: Jeff Leuschel Fax: 214.754.9250

From: Ron K. Patterson, Asst. City Manager Date: 05/16/00

Re: Hotel Occupancy Tax Pages: 7, including cover

CC: George Purefoy, City Manager

Urgent For Use Please Comment Please Reply Please Edit

Dear Jeff:

I received your fax concerning the Hotel Occupancy Tax and I appreciate your comments. However, we are seeking some more definitive information on exactly how much we can use toward this proposed Section 380 grant. I understand from your comments that you would need to see a copy of our local ordinance which established the tax. I have attached a copy of ordinance number 94-08-13 just for such purpose.

I further understand that it is your opinion that the amount of the grant may be limited by how much the City has allocated for the purpose of acquiring sites for and construction, improving, etc. convention center facilities. As you will note from a review of the ordinance we did not specifically identify an amount (percentage) for such purposes. Within our ordinance we simply say that we will comply with the authorizing statutes. This proposed grant would be our first endeavor to use such funds for the construction of a convention center. If we need to amend our ordinance to better define the specific categories of proposed uses and corresponding percentages we can do that. Obviously, we will determine what the percentages are but we need some direction on what is allowed by the statute and on the proper wording needed for an ordinance amendment.

Thank you for your assistance.

Ron



940813

AFFIDAVIT

STATE OF TEXAS
COUNTY OF COLLIN

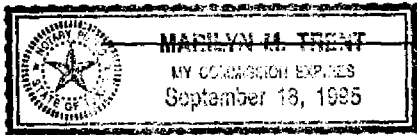
Before me, the undersigned authority, on this day personally
appeared Jack Scott, Jr., the
Business Manager of Bridwell Publishing d.b.a.

The Frisco Enterprise, a newspaper regularly published
in Collin and Denton Counties, Texas, and having general
circulation in Collin and Denton Counties, Texas, who

being by me duly sworn, deposes and says that the foregoing
attached notice was published in said newspaper on
the following date(s), to wit: August 26, 1994.

JS

Subscribed and sworn to before me this the 29th day of
August, 1994, to certify which witness
my hand and seal of office.



Marilyn M. Trent

Notary Public in and for the State of Texas

The Frisco Enterprise, Friday, August 19, 1994

The Frisco Enterprise, Friday, August 26, 1994

CITY OF FRISCO, TEXAS ORDINANCE NO. 94-08-13

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94-27-100



COMPTROLLER OF PUBLIC ACCOUNTS
STATE OF TEXAS
AUSTIN, 78774

September 26, 1995

RECEIVED
SEP 29 1995
CITY OF FRISCO

Mr. George Purefoy
City Manager
City of Frisco
Post Office Drawer 1100
Frisco, Texas 75034-1100

Dear Mr. Purefoy:

As a result of House Bill 2129, which was passed by the 74th Legislature, the hotel occupancy tax exemption for state and federal agencies and most governmental employees was amended.

Beginning September 1, 1995, the municipal hotel occupancy tax imposed by your city must be paid by:

- state agencies, institutions, boards and commissions,
- state employees who are not issued a special Hotel Tax Exemption Photo Identification Card or a Hotel Tax Exemption Card to be used in conjunction with another photo identification issued by the state,
- U. S. government agencies directly paying the hotel, and
- federal employees traveling on official business.

Federal governmental entities contracting with and paying a hotel directly are entitled to a refund of the city hotel occupancy tax paid. Hotel occupancy tax paid by federal employees from their own funds directly to the hotel and later reimbursed by the United States government is not refundable.

State agencies, institutions, boards and commissions are entitled to a refund from the city for the hotel occupancy tax paid directly to the hotel or reimbursed to state employees traveling on official business.

The form and information necessary for a state or federal entity to request a refund will be available later. A city may require additional information and adopt an ordinance relating to the refund of city hotel occupancy tax.

Implementation of House Bill 2129 will not change hotel tax exemptions for religious, charitable or educational organizations.

If you have any further questions about hotel occupancy tax, please call toll free 1-800-252-1385. The local Austin number is 463-4600. From a Telecommunications Device for the Deaf (TDD) only, call 1-800-248-4099. In Austin, the local TDD number is 463-4621.

Sincerely,

Glen D. Hunt
Director, Research & Policy Development