

CHAPTER 4.20. - ROOM OCCUPANCY TAX

Sec. 4.20.010. - Definitions.

The following terms, for the purpose of this chapter, except where the context clearly indicates another meaning, are respectively defined as follows:

"Consideration" means the cost of the room, sleeping space, bed or dormitory space or other facility in such hotel and does not include the cost of any food served or personal services rendered to the occupant not related to cleaning and readying such room for occupancy and does not include any tax assessed for occupancy therefor by any other governmental agency.

"Hotel" means any building, trailer or other facility in which a member or members of the public may, for a consideration, obtain sleeping accommodations. The term includes hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, trailer houses, trailer motels, dormitory space (regardless of whether the bed space is rented to individuals or groups), apartments and all other facilities where rooms or sleeping facilities or space are furnished for a consideration. The term "hotel" is not defined so as to include hospitals, sanitariums or nursing homes.

"Monthly period" means the regular calendar month of the year.

"Occupant" means anyone who, for a consideration, uses, possesses or has right to use or possess any room or sleeping space or facility in a hotel under any license, concession, permit, right of access, license, contract, or agreement.

"Occupancy" means the use or possession, or the right to the use or possession, of any room, space or sleeping facility in a hotel for any purpose.

"Permanent resident" means any occupant who has or shall have the right to occupancy of any room or sleeping space or facility in a hotel for at least 30 consecutive days during the current calendar year or preceding year.

(Prior code § 16-70)

Sec. 4.20.020. - Levy of tax—Rate—Exception.

- A. There is levied a tax upon the cost of occupancy of any room or space furnished by any hotel where the cost of occupancy is at the rate of \$2.00 or more per day, such tax to be equal to seven percent 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 under this chapter upon a permanent resident.
- C. No tax shall be imposed under this chapter upon the occupancy of any person whose cost of occupancy is paid directly or reimbursed by a corporation or association organized and operated exclusively for religious, charitable or education purposes, and where no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(Ord. 900115 § 6; Ord. 83-19 § 1: prior code § 16-71)

Sec. 4.20.030. - Collection by hotel.

Every person owning, operating, managing or controlling any hotel shall collect the tax imposed in Section 4.20.020 for the City.

(Prior code § 16-72)

Sec. 4.20.040. - Reports—Payment of tax.

- A. On or before the twentieth day of each month every person required in Section 4.20.030 to collect the tax imposed in this chapter shall file a report with the Director of Finance and Administration or his designee, showing the consideration paid for the prior month for all room or sleeping space occupancies, and any other information the Director of Finance and Administration may reasonably require, which report shall be in writing. Such persons shall pay the tax due on such occupancies at the time of filing such report. A report shall be filed as required whether tax is collected for the month or not.
- B. Should any person pay the tax after the due date, such account shall be assessed a late penalty of ten percent per month, prorated for the actual number of days after the due date until the date paid.

(Ord. 900115 § 7; Ord. 880369 § 1; prior code § 16-73)

Sec. 4.20.050. - Procedures, rules and regulations—Access to records.

- A. The Director of Finance and Administration shall adopt such procedures, rules and regulations as are reasonably necessary to effectively collect the tax levied in this chapter, and shall, upon request of any person owning, operating, managing or controlling any hotel, furnish a copy of the procedures, rules and regulations for the guidance of the person and facilitate the collection of the tax as such collection is required in this chapter. The procedures, rules and regulations shall be in writing and a copy thereof shall be placed on file with the City Secretary.
- B. The Director of Finance and Administration is permitted to have access to books and records during reasonable business hours as are necessary to enable the Director of Finance and Administration to determine the correctness of the amount due under the provisions of this chapter, or to determine whether or not a report should have been filed and the amount, if necessary, of taxes due.

(Ord. 880369 § 2; prior code § 16-74)

Sec. 4.20.060. - Violations.

In addition to the late penalty required in Section 4.20.040 B, if any person required by the provisions of this chapter to collect the tax imposed in Section 4.20.020, or make reports as required in Section 4.20.040 A, and pay to the Director of Finance and Administration the tax imposed in this chapter, fails to collect such tax, file such report, or pay such tax, or if any such person files a false report, or any such person violates any of the provisions of this chapter, such person is deemed guilty of a misdemeanor and upon conviction shall be punished as provided in Section 1.08.010 of this code and shall pay to the Director of Finance and Administration the tax due, together with a penalty of five percent of the tax due for each 30 days that the same is not timely filed.

(Ord. 900120 § 3; Ord. 900115 § 8; Ord. 880369 § 3; prior code § 16-75)