

**ORDINANCE 2003-2
AS AMENDED**

AN ORDINANCE ESTABLISHING A TOURIST AND CONVENTION COMMISSION FOR THE PURPOSE OF PROMOTING AND DEVELOPING CONVENTION AND TOURIST ACTIVITIES AND FACILITIES; IMPOSING A TRANSIENT ROOM TAX OF 3% (THREE PERCENT); IMPOSING A SPECIAL TRANSIENT ROOM TAX OF 1% (ONE PERCENT) FOR THE SOLE PURPOSE OF MEETING THE OPERATING EXPENSES OF A CONVENTION CENTER; ESTABLISHING AN EFFECTIVE DATE UPON PUBLICATION; ESTABLISHING A DUE DATE FOR PAYMENT NOT LATER THAN 30 (THIRTY) DAYS AFTER THE END OF EACH CALENDAR QUARTER; AND ESTABLISHING PENALTIES FOR NON-COMPLIANCE.

BE IT ORDAINED BY THE COUNTY OF HOPKINS:

SECTION 1. There is hereby established a tourist and convention commission to be named the Hopkins County Tourist and Convention Commission for the purpose of promoting and developing convention and tourist activities and facilities within the territorial jurisdiction of Hopkins County, Kentucky. Such commission shall be an administrative agency of county government; nevertheless, nothing in this ordinance shall preclude Hopkins County from joining with other local governing bodies of cities or other counties for a joint commission upon future action of the Fiscal Court and the appropriate interlocal agency agreement provided for in KRS §91A.350 et seq.

SECTION 2. The membership of the Commission shall be composed of seven (7) commissioners to be appointed for terms and in the manner as prescribed in KRS §91A.360. The commissioners shall be appointed for terms of three (3) years, provided, that in making the initial appointments, the appropriate chief executive officer or officers shall appoint two (2) commissioners for a term of three (3) years, two (2) commissioners for a term of two (2) years, and three (3) commissioners for a term of one (1) year. There shall be no limitation on the number of terms to which a commissioner is reappointed. Subsequent appointments shall be for three (3) year terms.

SECTION 3. The Commission shall elect from its membership a chairman and a treasurer, and may employ personnel and make contracts necessary to carry out the purpose of KRS §91A.350 to 91A.390.

SECTION 4. The books of the Commission and its accounts as established in KRS §91A.390(2) shall be audited annually by an independent auditor who shall make a report to the Commission, to the associations submitting lists of names from which commission members are selected, to the appropriate chief executive officer or officers, to the State Auditor of Public Accounts, and to the local governing body or bodies that established the Commission that was audited. A copy of the audit report shall be made available by the Commission to members of the public upon request and at no charge.

SECTION 5. There is hereby imposed a 3% (three percent) transient room tax of the rent of every occupant of a suite, room, or rooms, charged by all persons, companies, corporations, or other like or similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodations businesses within the territorial jurisdiction of Hopkins County, Kentucky. This transient room tax shall not apply to the rental or leasing of an apartment supplied by an individual or business that regularly holds itself out as exclusively providing apartments. Apartment means a room or set of rooms, in an apartment building, fitted especially with a kitchen and usually leased as a dwelling for a minimum period of 30 (thirty) days or more.

SECTION 6. In addition to the 3% (three percent) transient room tax, there is hereby imposed a special transient room tax of 1% (one percent) for the sole purpose of meeting the operating expenses of a convention center. This provision shall become effective at the time of the approval of such convention center in Hopkins County without the necessity of additional action by the Fiscal Court.

SECTION 7. All persons, companies, partnerships, limited liability companies, or other like or similar persons, groups or organizations doing business as motor court, motel, hotel, inn, or like or similar accommodations businesses subject to said tax shall collect and pay said tax to the Hopkins County Treasurer as the designated collection agency for the Commission. All transient room taxes imposed by this ordinance shall be due not later than 30 (thirty) days after the end of each calendar quarter as follows:

Quarter	Due Date
January 1 - March 31	April 30
April 1 - June 30	July 31
July 1 - September 30	October 31
October 1 - December 31	January 31

The tax shall be remitted and reported quarterly and annually (see Section 8 below) on the forms provided by the Hopkins County Treasurer.

SECTION 8. Every motor court, motel, hotel, inn, or like or similar accommodations business subject to the transient room tax imposed by this ordinance shall annually, by March 31st, furnish the County of Hopkins with a written breakdown of all collections in the preceding calendar year for the tax so collected.

SECTION 9. All monies collected pursuant to KRS §91A.390 shall be maintained in an account separate and unique from all other funds and revenues collected, and shall be considered tax revenue for the purpose of KRS §68.100 and KRS §92.330. All revenues and expenditures shall be processed through the Hopkins Fiscal Court in accordance with then current Administrative Code.

SECTION 10. A portion of the money collected from the imposition of this tax, as determined by the Hopkins Fiscal Court, upon the advice and consent of the Hopkins County Tourist and Convention Commission, may be used to finance the cost of acquisition, construction, operation, and maintenance of facilities useful in the attraction and promotion of tourist and convention business. The balance of the money collected from the imposition of this tax shall be used for the purposes set forth in KRS §91A.350. Proceeds of the tax shall not be used as a subsidy in any form to any hotel, motel, or restaurant. Money not expended by the Commission during any fiscal year shall be used to make up a part of the Commission's budget for the next fiscal year.

SECTION 11. This ordinance shall be published in the Messenger newspaper by title and summary within 30 (thirty) days following the adoption and shall become effective upon passage and publication.

SECTION 12. Whoever violates any provision of this ordinance by failure to collect and pay over to Hopkins County the appropriate transient room tax shall be fined not less than \$100.00 nor more than \$1,000.00 for each offense. Each day's continued violation shall constitute a separate offense.

Upon motion made by Magistrate J. Garnett, and seconded by Magistrate C. Wheeler, a first reading was held and approved on the 16 day of January, 2003.

Patricia Hawkins
Patricia Hawkins
Hopkins County Judge/Executive

Attest:

Devra Steckler
Devra Steckler
Hopkins County Clerk

Upon second reading of the foregoing ordinance, it was moved by Magistrate C. Wheeler, and seconded by Magistrate J. Garnett, that the ordinance be duly adopted. Whereupon, the vote was called, and on roll call, the vote stood:

Magistrate Karol Welch	<u>yes</u>
Magistrate Coletta Wheeler	<u>yes</u>
Magistrate Tim Riggs	<u>yes</u>
Magistrate Larry Wilson	<u>yes</u>

Magistrate Larry Rogers

yes

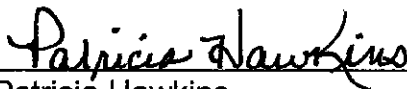
Magistrate Mike Duncan

yes

Magistrate Jon Garrett


yes

Whereupon, Hopkins County Judge/Executive Patricia Hawkins declared the ordinance as amended adopted on its second reading, affixing her signature and the date hereto, and declared that the same be recorded.



Patricia Hawkins
Hopkins County Judge/Executive

Attest:



Devra Steckler
Hopkins County Clerk

AMENDMENT TO ORDINANCE 2003-2

AN AMENDMENT TO ORDINANCE 2003-2 TO REFLECT AN EFFECTIVE DATE UPON PUBLICATION.


BE IT ORDAINED by the Fiscal Court of Hopkins County that Ordinance 2003-2 be amended to reflect an effective date upon publication.

Upon motion by Magistrate L. Rogers, and second by Magistrate K. Welch, Ordinance 2003-2 is hereby amended as set out above.

Whereupon, the vote was called, and on roll call the vote stood:

Magistrate Karol Welch	<u>AYE</u>
Magistrate Coletta Wheeler	<u>AYE</u>
Magistrate Tim Riggs	<u>AYE</u>
Magistrate Larry Wilson	<u>AYE</u>
Magistrate Larry Rogers	<u>AYE</u>
Magistrate Mike Duncan	<u>AYE</u>
Magistrate Jon Garrett	<u>AYE</u>

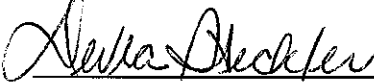
Whereupon, Hopkins County Judge/Executive Patricia Hawkins declared Ordinance 2003-2 be amended as set out above, affixing her signature and the date hereto, and declared that the same be recorded.



Patricia Hawkins
Hopkins County Judge/Executive

Date: February 4, 2003

Attest:



Devra Steckler
Hopkins County Clerk