

Commonwealth of Kentucky

Calloway County Fiscal Court

ORDINANCE No. 20-0617-A

AN ORDINANCE IMPOSING A TRANSIENT ROOM TAX; ESTABLISHING COLLECTION OF TAXES; ESTABLISHING THE COUNTY TREASURER AS EXAMINER; ESTABLISHING PAYMENT TO THE CALLOWAY COUNTY TOURISM COMMISSION; ESTABLISHING PENALTIES FOR NONCOMPLIANCE; AND ESTABLISHING AN EFFECTIVE DATE UPON PUBLICATION AND SEVERABILITY.

BE IT ORDAINED BY THE COUNTY OF CALLOWAY:

SECTION 1

There is hereby imposed a three percent (3%) transient room tax on the rent of each room, per night of a suite, room, or rooms, charged by all persons, companies, corporations, or other like or similar persons, groups, campgrounds or organizations doing business as motor courts, motels, hotels, inns, bed & breakfast, Airbnb, VRBO, or the like or similar organizations (hereinafter known as Host) doing business within the territorial jurisdiction of Calloway County, Kentucky. This transient room tax shall not apply to the rental or leasing of an apartment, suite, or room supplied by an individual or business that regularly holds itself out as exclusively providing long term stays of a period of thirty (30) days or more.

SECTION 2

All persons, companies, partnerships, limited liability companies, or other like or similar persons, groups or organizations doing business subject to the said tax shall collect and pay said tax to the Calloway County Treasurer as the designated collection agency for the Calloway County Tourism Commission. All transient room taxes imposed by this ordinance shall be due no later than thirty (30) days after the end of each calendar month in which sales occurred. The tax shall be remitted monthly and reported annually (see SECTION 3) on forms provided by the Calloway County Treasurer.

The information contained in these reports shall be confidential. However, the information contained in all reports received pursuant to the collection of the transient room tax may be set down separately in statistical form, which statistical compilation shall not be confidential so long as it contains no information by means of which it would be possible to determine the gross receipts or other business information for an individual taxpayer. Such statistical reports may list the names of all taxpayers as a group so long as there are more than three (3) such taxpayers in a group.

~~Each person, company, corporation, partnership, limited liability or other like or similar person, group or organization doing business subject to the said tax may deduct and retain two percent (2) of the first one thousand dollars (\$1,000.00) of tax due and one percent (1%) of the tax due in excess of one thousand dollars (\$1,000.00) per month, as reimbursement for the cost of collecting and remitting the tax and required forms.~~

SECTION 3

Every Host doing business within the territorial jurisdiction of Calloway County, Kentucky subject to the transient room tax imposed by this ordinance shall annually, regardless of if any funds or taxes are collected, by March 1, furnish the Calloway County Treasurer with a written breakdown of all collections in the preceding calendar year for the transient room tax collected.

SECTION 4

The Calloway County Treasurer and/or a duly authorized agent may request to examine the books, papers, and records of any person, firm, organization, or other like or similar accommodation business required herein to file a return. The examination shall be permitted in order to determine the accuracy of any return made, or if no return was made to determine the amount of room tax due and owing.

SECTION 5

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 shall be utilized for the purposes set out in KRS 91A.350 to KRS 91A.390. All monies collected by the Calloway County Treasurer shall be paid over to the Calloway County Tourism Commission within thirty (30) days of payment due. Late payments collected by the Calloway County Treasurer shall be paid over within fifteen (15) days after receipt. In consideration of the cost of collection of the tax, bookkeeping expenses, costs of forms, postage and other incidental expenses which will necessarily be incurred by the Calloway County Treasurer, the County may be paid a commission of three percent (3%) of all taxes collected hereunder, including any interest and penalties collected thereon. All receipts and payments utilized by the County relating to collection and payment of the transient room tax shall be included in the annual audit of the County as prescribed by Kentucky Revised Statutes.

SECTION 6

A portion of the money collected from the imposition of this tax, as determined by the Calloway County Fiscal Court, upon the advice and consent of the Calloway County Tourism 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 purpose set forth in KRS 91A.350. Proceeds from this tax shall not be used as a subsidy in any form to any Host or restaurant. Money not expended by the Commission during any fiscal year shall be used to make up part of the Commission's budget for the next fiscal year.

SECTION 7

Any transient room tax imposed by this ordinance remaining unpaid 10 days after the same becomes due shall bear interest at the rate of ten percent (10%) per day, per annum, and the person from whom the transient room tax is due shall further be charged a penalty of ten percent (10%) of the amount of the unpaid tax. In addition, any person who shall fail to collect and pay over to the Calloway County Treasurer the appropriate transient room tax accumulated annually, or any portion thereof, shall be fined not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00) for each offense.

The failure to make timely remittance and payment of transient room tax shall be considered to be a theft by failure to make required disposition of property as proscribed by KRS 514.070.

SECTION 8

This ordinance shall be published in the Murray Ledger and Times newspaper by title and summary within thirty (30) days following adoption and shall become effective upon publication.

SECTION 9

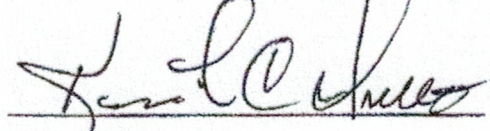
Severability. If any portion of this ordinance is held to be un-constitutional or otherwise invalid by any court of competent jurisdiction, the remaining provisions of this ordinance shall not be invalidated.

Upon motion made by Magistrate Crutcher and seconded by Magistrate Rister, at first reading was held and approved on the 20th day of May 2020.

Upon motion made by Magistrate Rister and seconded by Magistrate Hale, that the ordinance be duly adopted.

Whereupon, the vote was called and on roll call the vote stood. Whereupon, Calloway County Judge-Executive, Kenneth C. Imes declared the ordinance adopted on the second reading, affixing this signature and the date hereto and declared that the same be recorded.

APPROVED, RESOLVED, ADOPTED AND EXECUTED ON 17th DAY OF June, 2020.



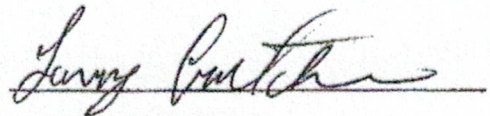
KENNETH C. IMES,

Calloway County Judge-Executive



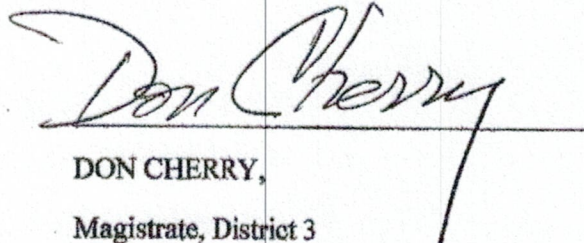
EDDIE CLYDE HALE,

Magistrate, District 1



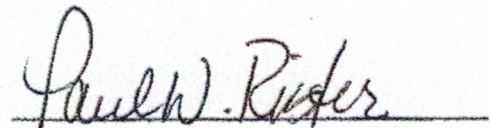
LARRY CRUTCHER,

Magistrate, District 2



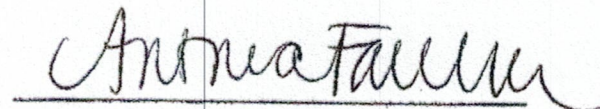
DON CHERRY,

Magistrate, District 3



PAUL RISTER,

Magistrate, District 4



Attested to by: ANTONIA D. FAULKNER,

Clerk of Calloway County

COMMONWEALTH OF KENTUCKY
CALLOWAY COUNTY FISCAL COURT

ORDINANCE No. 20-0617-B

AN ORDINANCE EFFECTING THE CALLOWAY COUNTY TOURISM
COMMISSION AND ESTABLISHMENT OF THE DUTIES AND RESPONSIBILITIES
THEREOF.

WHEREAS, KRS 91A.390 requires the Fiscal Court of Calloway County to establish a Tourism Commission for the purpose of promoting recreational, convention, tourist activities, and business in the County upon passage of a County Ordinance imposing a transient room tax.

WHEREAS, the Calloway County Fiscal Court desires to work in junction with and build upon the success of the established City of Murray Convention & Visitors Bureau which was established in 1979 as the Murray Recreational, Tourist and Convention Commission.

WHEREAS, the Fiscal Court believes that the newly created Tourism Commission will fulfill their desires to save county tax payer money in generating new tax revenue that can be utilized to advertise, promote and fund recreational, convention and tourism business.

NOW, THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF
CALLOWAY COUNTY, COMMONWEALTH OF KENTUCKY, AS FOLLOWS:

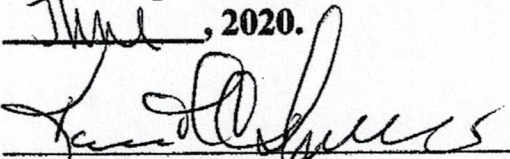
1. **ESTABLISHMENT:** Pursuant to KRS 91A.350(2) and KRS 91A.360, the Calloway County Fiscal Court hereby establishes a Calloway County Tourism Commission for the purpose of promoting and developing convention, tourist activities, and business in the County. Said commission shall be known as the Calloway County Tourism Commission.
2. **MEMBERSHIP:** Pursuant to KRS 91A.360 the Commission shall be composed of seven (7) members to be appointed by the Judge Executive of Calloway County and in a manner consistent with KRS 91A.360. Commissioners shall be appointed as follows:
 - a. Consistent with KRS 91A.360 (1) (a), three (3) commissioners, that are residents of Calloway County, shall be appointed to represent the local hotel and motel industry.
 - b. Consistent with KRS 91A.360 (1) (b), one (1) commissioner, that is a resident of Calloway County, shall be appointed to represent the restaurant business community.
 - c. Consistent with KRS 91A.360 (1)(c), one (1) commissioner shall be appointed from a list of three (3) or more names submitted by the Murray-Calloway Chamber of Commerce to represent the local general commerce business.
 - d. Two (2) additional commissioners shall be appointed by the County Judge Executive.

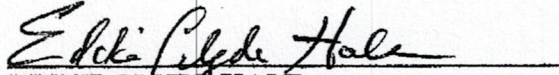
3. **VACANCIES:** Vacancies shall be filled in the same manner that original appointments are made.
4. **TERM OF OFFICE:** The commissioners shall be appointed for terms of three (3) years. Provided, in making the initial appointments, the Judge Executive shall appoint two (2) commissioners for a term of three (3) years, two (2) commissioners for a term of four (4) years, and three (3) commissioners for a term of one (1) year. The Commission shall select from its membership a Chairman and a Treasurer, and employ such personnel and make such contracts as are necessary to effectively carry out the purpose outlined above and as set forth in KRS 91A.350 to KRS 91A.390. Such contracts may include but shall not be limited to the procurement of promotional services, advertising services, other services and materials relating to the promotion of tourist and convention business. Provided, contracts of the type enumerated shall be made only with persons, organization, and firms with experience and qualifications for providing promotional services and materials such as advertising firms, chamber of commerce, publishers and printers.
5. **AUDIT REPORT:** The financial records of the Commission shall be audited by an independent auditor who shall make a report to the Commission, to the organization submitting names from which Commission members are selected, and to the Fiscal Court.
6. **ANNUAL REQUEST FOR FUNDS:** Pursuant to KRS 91A.390 (1)(a) the Commission shall annually submit to the Fiscal Court a budget and request for funds for the operation of the Commission for the ensuing year.
7. **TRANSIENT ROOM TAX:** The Fiscal Court 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%) of the rent for every occupancy of a suite, room, or rooms, charged by all person, companies, corporations, or other like or similar persons, groups, campgrounds, or organization doing business as motor courts, motels, hotels, inns, resorts, bed & breakfast, Airbnb, VRBO or the like or similar organizations doing business within the territorial jurisdiction of Calloway County, KY. Provisions shall be made by the County Treasurer for the collection of the tax and the enforcement of the tax measure enacted.
8. **USE OF FUNDS:** A portion of the money collected from the imposition of this tax, as determined by the tax levying body (Calloway County Fiscal Court), may be used to finance the cost of acquisition, construction, operation and maintenance of facilities useful to 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 general purpose set for in KRS 91A.350 of promotion recreational, convention and tourism activities in the County. Proceeds of the tax may not be used to provide 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 its next fiscal year.

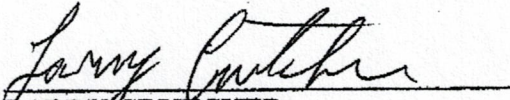
- 9. INDEBTEDNESS:** The Commission, with the approval of the levying body, may borrow money to pay its obligations that cannot be paid at maturity out of current revenue from the transient room tax, but shall not borrow a sum greater than can be repaid out of the revenue anticipated from the transient room tax during the year in which the money is borrowed. The Commission may pledge its securities to secure the repayment of any sum so borrowed.
- 10. FINANCIAL LIMITATIONS:** The Commission shall not expend, obligate itself to expend, or authorize the expenditures of any amount in excess of its budget as approved and adopted by the Commission as part of the official annual budget of the Fiscal Court, without prior approval of the Fiscal Court.
- 11. ANNUAL REPORT OF ACTIVITIES:** The Commission shall prepare and submit to the Fiscal Court at the time it makes its request for annual funds, a report on the activities of the Commission for the preceding 12-month period, with particular emphasis on the areas in which funds were expended, the anticipated and actual results of each activities, and recommendations as to particular programs to be pursued in the ensuing year.
- 12. REGULAR MEETINGS:** The Commission shall meet at least once each quarter upon a day, at a time and in a place designated as its regular meeting of the Commission and publicly advertise in compliance with open meeting laws outlined in KRS 61.805 to KRS 61.850.
- 13. SPECIAL MEETINGS:** Special meetings may be called at any time by the Chairman or by any three members of the Commission by a written notice served personally upon each member of the Commission and each of the public local radio and newspaper offices located in the County not less twenty-four (24) hours before the time specified for the proposed special meeting.
- 14. SERVERABILITY:** If any section, subsection, or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected.
- 15. COMPLIANCE WITH OPEN MEETINGS LAWS:** The Calloway County Fiscal Court hereby finds and determines that all formal actions relative to the adoption of this ordinance where taken in an open meeting of said legislative body and that all deliberations of the Fiscal Court, if any, which resulted in formal action, were in meetings open to the public, in full compliance with applicable legal requirements.
- 16. CONFLICTS:** All ordinances, resolutions, orders or parts thereof in conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby repealed and the provisions of this ordinance shall prevail and be given effect.

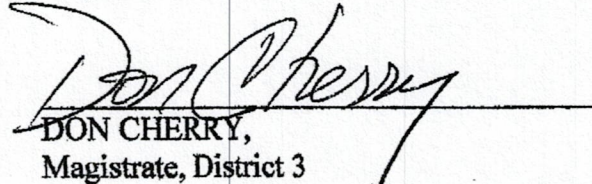
This Ordinance shall be read on two separate days, published pursuant to KRS Chapter 242, and become effective by execution on 17 day of

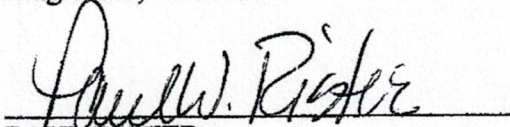
June, 2020.

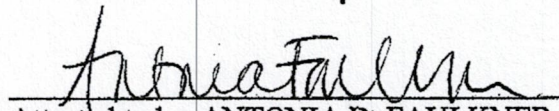

KENNETH C. IMES,
Calloway County Judge-Executive


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Attested to by: ANTONIA D. FAULKNER,
Clerk of Calloway County