

**McCracken County  
Transient Room Tax  
ORDINANCE #2000-16**

**AN ORDINANCE ESTABLISHING COMPREHENSIVE PROCEDURES FOR  
THE COLLECTIONS, DISBURSEMENTS AND ENFORCEMENT OF THE  
TRANSIENT ROOM TAX**

WHEREAS, the Kentucky Revised Statutes, Chapter 91A enables the Fiscal Court to, among other things, impose a transient room tax on persons occupying rooms provided by organizations doing business as motor courts, motes, hotels, inns and other similar accommodations; for the promotion of tourism, the operation and expansion of the convention center, and for the construction of fine arts centers.

WHEREAS, the Kentucky Revised Statutes, Chapter 91A provides that the Fiscal Court shall enact an ordinance for the collection and enforcement of the transient room tax.

NOW, THEREFORE, be it ordained by the Fiscal Court of McCracken County, Commonwealth of Kentucky:

**SECTION 1. PURPOSE**

The purpose of this ordinance is to establish comprehensive procedures for the collection, use, disbursements, and enforcement of the transient room tax.

**SECTION 2. TRANSIENT ROOM TAX LEVY AND USE**

A transient room tax, which may be adjusted from time to time, shall be imposed in McCracken County on every person, group, or organization doing business as a motor court, motel, hotel, inn, bed and breakfast inn, or like or similar facility of the rent for every occupancy of a suite, room or rooms, charged by all persons, companies and corporations.

- A. A tax not to exceed 3% shall be levied for use by the Paducah-McCracken Convention and Visitors Bureau for the purpose of promoting and developing convention and tourist activities and facilities in Paducah and McCracken County.
- B. An additional tax not to exceed 2% shall be collected and used for:
  - 1. 1% of this tax shall be applied to the reduction of debt and the financing of the expansion of the Julian Carrol Convention Center; and
  - 2. 1% of this tax to finance part of the Four Rivers fine arts performing center in an amount not to exceed \$3,000,000 (three million dollars).
- C. An additional tax not to exceed 1% shall be collected for use by the Paducah-McCracken Convention Center Corporation for the sole purpose of operating expenses of the Julian Carrol convention center.

### SECTION 3. EXCEPTIONS

A transient room tax shall not apply to the rental or leasing of an apartment supplied by an individual or business that regularly provides 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 thirty (30) days or more.

### SECTION 4. COLLECTIONS

All persons, groups, organizations, or businesses, as identified in Section 2 shall file a monthly report in a manner and on a form provided by the McCracken County Treasurer.

- A. Such report shall be filed with the McCracken County Treasurer on or before the 20<sup>th</sup> day of every month for the previous month being a period beginning on the first day of the previous month and ending on the last day of the previous month.
- B. A report shall be filed, regardless of any funds or taxes collected.
- C. Any tax payments shall be remitted with the report.
- D. Any late fee and interest shall be remitted with the report.

- E. Any filing received, or United States Post marked, after the 20<sup>th</sup> day following the reporting period shall be deemed late and shall be charged the following interest and penalties:
1. A late fee of 10% of the tax due per month (or daily fraction thereof) shall be assessed. The minimum late fee assessed shall not be less than \$25.00 (twenty-five dollars).
  2. An interest charge of 7% per annum on all late remittances shall be assessed.
- F. For the purpose of verifying information, the treasurer may require the submission of certified copies of other state and federal tax documents.
- G. All funds collected pursuant to this section shall be maintained in a separate account.

**SECTION 5. DISBURSEMENTS**

The McCracken County Treasurer shall make monthly disbursements, which may be adjusted from time to time by the Fiscal Court, in the following manner:

<b>Agency</b>	<b>Transient Room Tax</b>	<b>Distribution Percentage</b>
Convention and Visitors Bureau Commission	3%	50%
Convention Center and Fine Arts Center Escrow Account	2%	33.33%
Convention Center Corporation	1%	16.67%
<b>TOTALS</b>	<b>6%</b>	<b>100%</b>

Penalties and interest as a result of late payments shall be disbursed at the same rates. The treasurer shall use reasonable efforts to make disbursements on or before the 10<sup>th</sup> day of the month.

SECTION 6. AUDIT AUTHORIZED

All persons, groups, organizations, or businesses, as identified in Section 2 and subject to the provisions of this ordinance shall maintain a record showing gross room rentals and permanent guest rentals, but a separate record shall not be required if the taxpayer's regular records contain such information. Whenever the McCracken County Treasurer considers it necessary for the proper administration of this ordinance, a taxpayer shall permit an officer or employee of the county to make an audit of such records and any other books, papers, files, and property of the taxpayer, and to examine witnesses under oath for the purpose of determining whether any provisions of this ordinance are being violated.

SECTION 7. SEVERABILITY

If any section, subsection, or clause of this chapter shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected.


SECTION 8. PENALTY FOR VIOLATION OF SECTION.

Any person violating any provision of this chapter shall be guilty of a misdemeanor and shall, upon conviction, be subject to a fine of not more than \$500.00, or imprisonment for not more than 30 days, or both, for each offense. For every month for which a report was not properly filed shall constitute a separate offense.

SECTION 9. ADOPTION

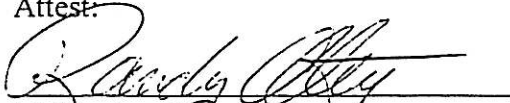
This ordinance shall be in full force and effect from and after its adoption.

This the 11th day of December 2000.



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Danny Orazine  
McCracken County Judge Executive

Attest:

  
McCracken County Clerk

First Reading 10/23/00  
Advertised 12/1/00  
Second Reading and Adoption 12/11/00  
Advertised 12/16/00