

**ORDER PROVIDING FOR THE LEVY AND COLLECTION OF A
TWO PERCENT HOTEL OCCUPANCY TAX**

Whereas, Chapter 352 of the Texas Tax Code; was amended to authorize Bell County (the "County") to impose a two percent hotel occupancy tax; and,

Whereas, the amendment to Chapter 352 of the Texas Tax Code became effective on May 28, 2015; and,

Whereas, Bell County desires to collect the hotel occupancy tax authorized by the amendment to Chapter 352 of the Texas Tax Code.

NOW, THEREFORE, BE IT ORDERED THAT THE COMMISSIONERS COURT OF BELL COUNTY ORDERS THAT A TWO PERCENT COUNTY HOTEL OCCUPANCY TAX BE LEVIED AND COLLECTED BEGINNING OCTOBER 1, 2015, IN ACCORDANCE WITH THE PROVISIONS RECORDED BELOW, ALL OF WHICH SHALL BE A PART OF THIS ORDER:

HOTEL OCCUPANCY TAX

1.0 DEFINITIONS

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

- 1.1 Hotel shall mean any building or buildings, trailer, or other facility, 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, a dormitory or other housing facility owned or leased and operated by an institution of higher education or private or independent institution of higher education used by the institution for the purpose of providing sleeping accommodations for persons engaged in an educational program or activity at the institution or an oilfield portable unit.
- 1.2 Consideration shall mean the cost of the room, sleeping, space, bed or other facility in such hotel 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, sleeping space, bed or other facility for occupancy.
- 1.3 Occupant shall mean anyone who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping.
- 1.4 Person shall mean any individual, company, corporation, or association owning, operating, managing, or controlling any Hotel within the geographic boundaries of Bell County, Texas.
- 1.5 Quarterly Period shall mean the regular calendar quarters of the year, the first (1st) quarter being composed of the months of January, February, and March; the second

(2nd) quarter being the months of April, May, and June; the third (3rd) quarter being the months of July, August, and September; and the fourth (4th) quarter being the months of October, November, and December.

1.6 Permanent Resident shall mean any occupant who has or shall have the right to occupancy of any room or rooms, sleeping space, or other facility in a Hotel for at least thirty (30) consecutive days during the current calendar year or preceding year.

1.7 County shall mean Bell County, Texas.

2.0 LEVY OF TAX; RATE; EXCEPTIONS

2.1 Levy and Tax Rate. There is hereby levied a tax upon the cost of occupancy of any room or space furnished by any Hotel within the geographical boundaries of the County where such cost of occupancy is at the rate of Two Dollars (\$2.00) or more per day, such tax to be equal to two percent (2%) of the consideration paid by the occupant of such room to such Hotel (hereinafter referred to as the "Tax").

2.2 Exemptions.

2.2.1 No Tax shall be imposed hereunder upon a permanent resident.

2.2.2 No tax shall be imposed hereunder upon the United States or an officer or employee of the United States when traveling on or otherwise engaged in the course or official duties for the United States.

2.2.3 No Tax shall be imposed upon an officer or employee of the state, an agency, institution, board, or commission of this state other than an institution of higher education, who is provided with a photo identification verifying the identity and exempt status of the person.

2.3 A state governmental entity as described in Section 352.007 (b), Texas Tax Code, shall pay the Tax but is entitled to a refund of the Tax paid in accordance with Section 352.007 (e), Texas Tax Code.

3.0 COLLECTION

3.1 Every Person owing, operating, managing, or controlling any Hotel within the geographical boundaries of the County shall collect the Tax imposed in Section 2.0 hereof on behalf of the County.

4. REPORTS AND PAYMENTS

4.1. A Person required hereby to collect the Tax imposed by this section shall pay the Tax collected to the Bell County Treasurer's Office and include with the payment the report provided by the County (the "Report")stating:

4.1.1. The Consideration paid for all room occupancies during the designated reporting period;

4.1.2. The amount of Exemptions from the Tax during the reporting period as permitted under Section 2.2 above;

4.1.3. The amount of Tax collected on the County's behalf;

4.1.4. The amount of discount applicable as provided in Section 6.1;

4.1.5. The amount of penalties and interest due; and

4.1.6. Any other information on the report promulgated by the County

4.2. Except as provided by Subsection 4.3, each calendar month is a reporting period and the Report is due and the Tax is payable on or before the 20th of the month following the month of collection for each Hotel. If a Person is responsible for filing a Report and payment of Tax for more than one Hotel in the County a separate Report and Tax payment should be made for each Hotel. Payments and Reports mailed must have a postmarked date on or before the 20th day of the month following the prior month's collections or they are deemed late and subject to penalties and/or interest as provided in Section 7.0.

4.3. If a Hotel collected less than \$525.00 of Tax per calendar quarter (less than \$175.00 per month(see Section 1.5) during the course of a year, the Hotel qualifies as a quarterly filer having a reporting period of a calendar quarter. To qualify as a quarterly filer, the Hotel must send a written request to the to the Bell County Auditor's office by October 1st of each year. If the request is approved, quarterly reporting will go into effect on the following January 1st and will stay in effect throughout that calendar year.The Tax and Report are due and payable on the 20th day of the month following the quarter of collection. Payments mailed must have a postmarked date on or before the 20th of the month following the prior quarter's collections.

4.4. The required form of the Report is included herein as Attachment 1.

5. Rules and Regulations

5.1. The County shall have the power to make such rules and regulations as are necessary to effectively collect the Tax levied herein, and shall upon reasonable notice have access to books and records necessary to enable the County to determine the correctness of any report files as required by this section and the amount of taxes due under the provisions of this section. Each person required to collect the tax imposed herein shall make those records available to the County, upon request.

6. DISCOUNT

6.1. If a Person files the Report and makes payment on or before the due date, the Person shall take a one percent (1%) discount of the amount of Tax due as reimbursement for the costs of collecting the Tax. The payment and report must be postmarked on or before the 20th of the month following the end of the collection period in order for the discount to be valid.

7. PENALTIES

7.1. Failure to File or Filing False Reports

- 7.1.1. If a Person fails to file a Report when required or pay the Tax when due, the Person shall pay a penalty of five percent (5%) of the amount of the Tax due for that particular reporting period.
- 7.1.2. If a Person fails to file a Report or pay the Tax before the 31st day after the date that the Report or Tax payment was due, the Person shall pay an additional penalty of five percent (5%) of the amount of Tax due.
- 7.1.3. Delinquent taxes and accrued penalties draw interest at the rate of ten percent (10%) a year beginning 60 days after the date on which the Tax was due.
- 7.1.4. The County attorney may bring suit against a Person who is required to collect and pay the Tax imposed by this Order, and who has failed to file a tax Report or pay the Tax when due, to collect the Tax not paid or to enjoin the Person from operating a Hotel in the County until the Tax is paid or the Report is filed. The remedy provided by this subsection is in addition to other available remedies.

7.2. County Assessments and Audits

- 7.2.1. If any Person shall fail to file a Report for any period as required by this Order, or shall fail to pay the Tax for any period as required by this Order, the County may determine the amount of Tax due for the particular period by using the data reported by the person to the Texas Comptroller. In the event that this data is not available or is erroneous, the County reserves the right to conduct an audit. The County shall provide at least 30 days written notice to a Person who is required to collect the Tax before conducting the audit.

8.0 Sale of Hotel

- 8.1 If a Person is the owner of a Hotel and sells the hotel, the purchaser shall withhold an amount of the purchase price sufficient to pay the amount of Tax then due until the seller provides a receipt from the County showing that the amount of Tax due has been paid or a certificate showing that no Tax is due.
- 8.2 If the purchaser of a Hotel fails to withhold an amount of the purchase price as required under 8.1, the purchaser is liable for the amount required to be withheld up to the purchase price of the Hotel.
- 8.3 The purchaser of a Hotel may request that the County issue a certificate stating no Tax is due or issue a statement detailing the amount of Tax due. Upon such request, the County must issue a statement or certificate not later than the 60th day after the County receives the request. If the County fails to provide the statement or certificate within the designated time period, the purchaser is released from the obligation to withhold the purchase price or pay the amount of Tax due, if any.

9.0 USE OF REVENUE

9.1 The County shall use all receipts from the Tax expressly for those purposes allowed by law, including the promotion of conventions and tourism.

10.0 EFFECTIVE DATE and EXPIRATION DATE

11.1 This section shall be and become effective on and after October 1, 2015.

Adopted the 24th day of August, 2015.

BELL COUNTY, TEXAS


By: _____
Bell County Judge

ATTEST:



Bell County Clerk