

Spencer County, Kentucky
Ordinance No. 2.
Fiscal Year 2006 Series

Taylorsville, Kentucky
Ordinance No. 274 .
2005 Series

**An Ordinance to Amend ~~Relating to the formation of~~ The Taylorsville-Spencer
County Recreation, Tourist and Convention Commission Ordinances as
Adopted Jointly by the Taylorsville City Commission and
the Spencer County Fiscal Court**

Whereas, Section 91A.350, 91A.360 and 91A.390 of the Kentucky Revised Statutes, authorized the establishment of a Recreation, Tourist and Convention Commission, and

Whereas, Spencer County by Ordinance #13, Fiscal Year 2005 Series and the City of Taylorsville by Ordinance #259, joined together establishing a Recreation, Tourism, and Convention Commission, and

Whereas, Spencer County and the City of Taylorsville wish to amend said Ordinance, and

~~**Whereas**, Spencer County and the City of Taylorsville desire to join together to hereby establish a Recreation, Tourist and Convention Commission;~~

Now Therefore, Be It Ordained and Resolved by the Fiscal Court of Spencer County, Commonwealth of Kentucky, and by the City of Taylorsville that County Ordinance #13, Fiscal Year 2005 and the City of Taylorsville Ordinance #259 are amended as follows the following:

Section 1. That to provide funds for the operation of said Commission there is imposed and levied a transient room tax of three percent (3%) of the rent for every occupancy 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 and that said transient room tax shall apply to transient guests who occupy a room in motor courts, motels, hotels, inns, including bed and breakfast inns, or like or similar accommodations businesses for a consecutive period of thirty (30) days or less, and said tax shall be levied and become effective on or after January 1, 2005.

Section 2. That all persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns, including bed and breakfast inns, or like or similar accommodations businesses shall collect and pay said transient room tax to the Treasurer of Spencer County as the designed collection agency for Spencer County and for the Commission, and that said Treasurer is authorized to take all appropriate action to provide for such collection and for the enforcement thereof.

Section 3. That the Treasurer of Spencer County upon receipt of said taxes, interest and penalties shall forthwith remit same to the Treasurer of the Taylorsville-Spencer County Recreation, Tourist and Convention Commission.

Section 4. That all ordinances, resolutions, orders and parts hereof in conflict herewith are hereby repealed to the extent of such conflict, and this ordinance, order and resolution shall take effect and be in force upon publications as required by law.

Section 5. That the Fiscal Court of Spencer County and the City of Taylorsville commission shall maintain liability/error and omissions insurance coverage for the Commission until such time as the Commission can afford to provide it's own coverage.

Section 6. That the Fiscal Court of Spencer County and the City of Taylorsville Commission shall fund the annual audit until tax funds from the transient room tax are sufficient for this Commission to fulfill their purpose.

Section 7. All lodging taxes collected pursuant to KRS 91A.390 must be remitted to the Taylorsville-Spencer County Recreation, Tourist, and Convention Commission treasurer no later than 30 days following the last day of the month in which said tax has been charged.

Section 8.

A. If said tax remains unpaid in whole or in part after the due date as set forth above, the account shall bear interest at the rate of 12% per annum on the whole or any part remaining unpaid, and be added to the principal amount when paid.

B. If said account remains unpaid sixty (60) days after its due date, the Tourist Commission may seek enforcement and collection through the Office of the Spencer County Attorney.

C. Any owner, manager, Corporate Officer, Director, or agent in charge of any facility subject to this Ordinance is deemed responsible for seeing that said monies are paid to the Tourist commission. Sixty (60) days delinquency on the part of any establishment charged with collecting and paying this tax shall be prima facie evidence of willful intent not to pay same.

D. Upon conviction for willful intent not to pay said tax, any person mentioned in sub-section C above shall be guilty of a Class A misdemeanor as defined in KRS

Chapter 500, et seq., and upon conviction may be fined not less than \$100.00 nor more than \$500.00 or sentenced to imprisonment for not less than 0 days, up to twelve months in said jail, or both fine and imprisonment may be levied.

E. An authorized form for use in reporting the tax levied and remitted is attached hereto.

Section 9. The Commission or any agent or employee designated in writing by the Commission is authorized to examine the books, papers, and records of any facility subject to this Ordinance in order to determine the accuracy of any return made, or, if no return was made, to ascertain the amount of tax imposed by the terms of this chapter. Each facility subject to this Ordinance is hereby directed and required to give the Commission or its duly authorized agent or employee the means, facilities and opportunity for an examination and investigation as authorized.

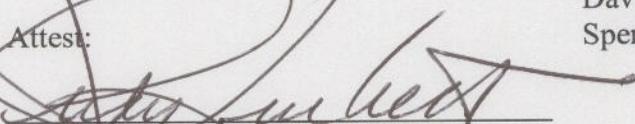
Section 10. This Ordinance shall take effect from and after it's passage and publication.

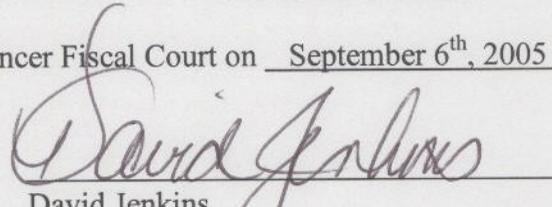
Section 11. Validity: If any article, section, clause, provision or portion of this ordinance shall be held to be invalid or unconstitutional by any court of competent jurisdiction, such holding shall not effect any other section, clause, provision or portion of the ordinance which is not in itself invalid or unconstitutional.

Given first reading and approval by Spencer Fiscal Court on August 1st, 2005 .

Given second reading and adoption by Spencer Fiscal Court on September 6th, 2005 .

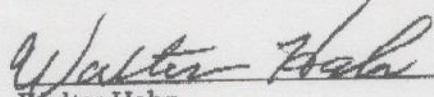
Attest:


Judy Puckett
Spencer County Fiscal Court Clerk


David Jenkins
Spencer County Judge Executive

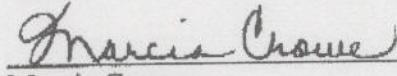
Given first reading and approval by Taylorsville City Commission on 8-2-05.

Given second reading and adoption by Taylorsville City Commission on 8-17-05.



Walter Hahn
Mayor, City of Taylorsville

Attest:



Marcia Crowe
Taylorsville City Clerk