

ORDINANCE NO. 2562

**AN ORDINANCE OF THE CITY OF DEER PARK ESTABLISHING A HOTEL OCCUPANCY TAX, PROVIDING DEFINITIONS, SETTING THE TAX RATE, PROVIDING FOR A METHOD OF COLLECTION, PROVIDING THAT THE TAX COLLECTOR MAY SET CERTAIN RULES, PROVIDING FOR PENALTIES, AND DECLARING AN EMERGENCY.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DEER PARK:**

**SECTION 1. DEFINITIONS:**

The following words, terms and phrases are defined as follows:

(a) Hotel - Shall mean any building or buildings, trailer or other facilities, in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotel, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, or other buildings where rooms are furnished for a consideration, but hotels shall not be defined so as to include hospitals, sanitariums or nursing homes.

(b) Consideration - Shall mean the cost of the room, sleeping space, bed or other facilities 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.

(c) Occupancy - Shall mean the use of possession, or the right to use or possession of any room or rooms in a hotel for any purpose.

(d) Occupant - Shall mean anyone, who, for a consideration, uses, possesses, or has a right to use or possess any room or rooms, sleeping space, bed or other facility in a hotel under any lease, concession, permit, right of access, license, contract or agreement.

(e) Person - Shall mean any individual, company, corporation or association owning, operating, managing or controlling any hotel.

(f) Tax Collector - Shall mean the Finance Director of the City of Deer Park.

(g) Quarterly Period - Shall mean the regular calendar quarters of the year, the first quarter being composed of the months of January, February and March; the second quarter being the months of April, May and June; the third quarter being the months of July, August and September; and the fourth quarter being the months of October, November and December.

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

**SECTION 2. LEVY OF TAX; RATE; EXCEPTION.**

(a) There is hereby levied a tax upon the cost of Occupancy of any room or space furnished by any Hotel where such costs of Occupancy is at the rate of two dollars (\$2.00) or more per day, such tax to be equal to seven percent (7%) of the Consideration paid by the Occupant of such rooms to such Hotel.

(b) No tax shall be imposed hereunder upon a Permanent Resident.

(c) No tax shall be imposed hereunder upon a corporation or association organized and operated exclusively for religious, charitable or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

**SECTION 3 - COLLECTION.**

Every person owning, operating, managing or controlling any Hotel shall collect the tax imposed by this Ordinance for the City of Deer Park.

**SECTION 4. REPORTS.**

On the last day of the month following each quarterly period, every Person required hereby to collect the tax imposed by this Article shall file a report with the Tax Collector showing the Consideration paid for all room occupancies in the preceding quarter, the amount of the tax collected on the City's behalf on such occupancies, and any other information as the Tax Collector may reasonably require; such reports shall be in writing. Such Person shall pay over the tax due on such occupancies at the time of filing such report. There shall also be furnished to the Tax Collector of the City of Deer Park at the time of payment of such tax, a copy of the quarterly tax report filed with the State Comptroller in connection with the State of Texas Hotel Occupancy Tax. The Person required to collect the tax may deduct and withhold from the Person's payment to City, as reimbursement for the cost of collecting the tax, an amount equal to one percent (1%) of the amount of tax collected and required to be reported to City. Such reimbursement shall be forfeited in case of failure of Person to pay the tax or file reports as required by City.

**SECTION 5. ADOPTION OF PROCEDURES, RULES AND REGULATIONS; ACCESS TO BOOKS, RECORDS.**

The Tax Collector shall adopt such procedures, rules and regulations as are reasonably necessary to effectively collect the tax levied herein, and shall upon request of any Person owning, operating, managing or controlling any Hotel furnish a copy of

such procedures, rules and regulations for the guidance of such Person and facilitate the collection of such tax as such collection is required herein, Such procedure, rules and regulations shall be in writing and a copy thereof shall be placed on file with the City Secretary. The Tax Collector shall be permitted to have access to the books and records during reasonable business hours as shall be necessary to enable the Tax Collector to determine the correctness of the amount due under the provisions of this article, or to determine whether or not a report should have been filed and the amount, if necessary, of taxes due.

**SECTION 6. PENALTIES.**

(a) If any Person required by the provisions of this article to collect a tax imposed herein or make reports as required herein, and pay to the Tax Collector the tax imposed herein, shall fail to collect such tax, file such report, or pay such tax, or if any Person shall file a false report, or any Person shall violate any of the provisions of this article, such Person shall be deemed guilty of misdemeanor and upon conviction shall be punished by a fine not to exceed Two Hundred (\$200.00) Dollars.

(b) If the operator of any Hotel shall fail to file a report for any period as required by this article, or shall fail to pay the tax for any period as required by this article, then the tax collector is hereby authorized to make an assessment of the tax for such period. The tax assessed together with any penalty provided by this article shall be a prior and superior lien on the property of the Hotel. In addition, City may enforce the payment of delinquent taxes hereunder, by bringing suit to close down the particular Hotel or Motel until such taxes are paid in full.

**SECTION 7.**

If any section, sentence, phrase, clause, or any part of any section, sentence, phrase, or clause, of this Ordinance shall, for any reason, be held invalid, such invalidity shall not affect the remaining portions of this Ordinance, and it is hereby declared to be the intention of this City Council to have passed such section, sentence, phrase or clause, or part thereof, irrespective of the fact that any other section, sentence, phrase or clause, or part thereof, may be declared invalid.

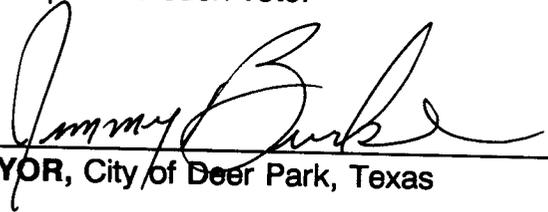
**SECTION 8.**

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public, and that public notice of the time, place and purpose of said meeting was given, all as required by Chapter 551 of the Government Code of the State of Texas.

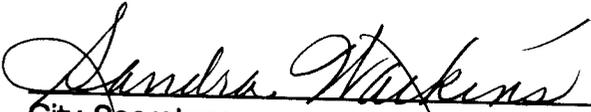
**SECTION 9.**

The City Council finds that this Ordinance relates to the immediate preservation of the public peace, health, safety and welfare, in that the City taxes should be collected at the earliest possible moment, since the money is needed to promote tourism in the City, thereby creating an emergency, for which the Charter requirement providing for the reading of Ordinances on three (3) several days should be dispensed with, and this Ordinance be passed finally on its introduction; and, accordingly, such requirement is dispensed with, and this Ordinance shall take effect upon its passage and approval by the Mayor.

**PASSED, APPROVED AND ADOPTED** on the first and final reading, this 2nd  
day of June, 1998, by a vote of 7 "ayes" and 0  
"noes", this Ordinance having been read in full prior to such vote.

  
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**MAYOR, City of Deer Park, Texas**

**ATTEST:**

  
\_\_\_\_\_  
City Secretary

**APPROVED:**

  
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City Attorney