

Graves County
Transient Room Tax
Amended Ordinance # 2019-_____

AN ORDINANCE ESTABLISHING COMPREHENSIVE PROCEDURES FOR THE COLLECTIONS,
DISBURSEMENT, 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, motels, hotels, inns, and other similar accommodations for the promotion of tourism.

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 Graves County, Commonwealth of Kentucky:

SECTION 1. PURPOSE

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

SECTION 2. TRANSIENT ROOM TAX LELVY AND USE

A transient room tax, which may be adjusted from time to time, shall be imposed on Graves County on every person, group or organization doing business as a motor court, 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, or corporations.

- A. A tax not to exceed 3% shall be levied for used by the Mayfield Graves County Tourism Commission for the purpose of promoting and developing tourist activities and facilities in Mayfield and Graves County.

SECTION 3. 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 Graves County Treasurer.

- A. Such report should be filed with the Graves County Treasurer every quarter for the periods ending September 30, December 31, March 31, and June 30 of each year, on or before 20th day of the following 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 fees and interest shall be remitted with the report.
- E. Any filing received, or United States post marked, after the 20th 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 4. DISBURSEMENT

The Graves County Treasurer shall make a quarterly disbursement of the transient room tax to the Mayfield Graves County Tourism Commission.

The treasurer shall use reasonable efforts to make the disbursement on or before the 30th day after the end of the quarter.

SECTION 5. AUDITED 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 Graves 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 an 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 6. 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 7. 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 8. ADOPTION

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

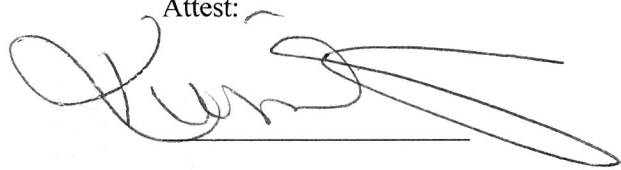
This is the 26th day of August, 2019.

A handwritten signature in black ink, appearing to read 'Jesse Perry', written over a horizontal line.

Jesse Perry

Graves County Judge Executive

Attest:

A handwritten signature in black ink, appearing to read 'Kim Gills', written over a horizontal line.

Kim Gills

Graves County Clerk