ARTICLE IV. HOTEL/MOTEL TAX [4]

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Sec. 74-116. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Guest or *renter* means an individual, firm, partnership, joint venture, club, fraternal organization, association, corporation, estate, trust, receiver, or any other entity or group who pays rent for a room for a term of less than 30 consecutive days.

Operator means any person who furnishes, offers for rent, or otherwise makes available a room, whether acting directly or through an agent or employee.

Permanent resident means a natural person who has or shall have the right of occupancy of any room or rooms for at least 30 consecutive days.

Rent means the consideration, whether received in money or otherwise, charged for occupancy of a room and any equipment, like but not limited to, rollaway beds and cribs including all receipts, cash, credits, and property or services of any kind or nature.

Room means any structure or portion of a structure, permanent or temporary, fixed or mobile, in which a person, for money or other consideration, may obtain lodging, dwelling, or sleeping accommodations. This term includes hotels, apartment hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming-houses, hostels, trailers, bed and breakfasts, dormitories, and any other facility, structure, or room of whatever name where space for lodging, dwelling, or sleeping may be secured for consideration. "Room" does not include any hospital, self-contained and powered motor home, tent or tent space, medical clinic, sanitarium, or nursing home; any student dormitory operated by the University of Alaska; or any temporary lodging within a military reservation when that lodging is operated by the United States.

Tax means the room tax as levied under this article.

(Ord. No. 5652, § 1, 7-1-2006; Ord. No. 5807, § 1, 6-12-2010; Ord. No. 5913, § 1, 1-26-13)

Sec. 74-117. Hotel/motel tax purpose and limitation.

(a) The tax on the daily rental of rooms levied by this article is for the primary purpose of funding services for the promotion of the tourist industry and other economic development, and for the funding of services for the general public.

(b) Any organization, public or private, or any person may submit a discretionary grant application and proposal to the city council no later than October 31st for distribution in the next calendar year. The city council shall establish standards and criteria for selection and publish them for a reasonable period before the applications are to be submitted. A committee shall be appointed by the mayor with city council concurrence to review the proposals and make recommendations to the city council no later than the first regular meeting in January.

(c) Subject to annual appropriation, revenues collected under this article shall be allocated as follows:

(1) The City of Fairbanks will receive 22.5 percent for fund collection, administration and tourism impact.

(2) $400,000.00 will be distributed annually as follows:

Fairbanks Economic Development Corporation	$100,000.00
Golden Heart Plaza and Barnette Landing Maintenance	$30,000.00
Discretionary Grants	$270,000.00

(3) All remaining hotel/motel tax revenues to the Fairbanks Convention and Visitors Bureau.

(4) From the city's 22.5 percent under (1), $50,000 annually shall be granted for the community service patrol for 2011, 2012, 2013 and 2014 only.

(d) Revenue collected under this article shall be made available to the Fairbanks Convention and Visitors Bureau, the Fairbanks Economic Development Corporation, and Golden Heart Plaza and Barnette Landing Maintenance no later than the last day of the month directly following the month in which the revenues are collected.

(e) Any recipient of funding under this article shall execute a contract with the city setting forth terms and conditions deemed necessary to enable the city to assure compliance with the purposes and limitations under this section. In addition, the Fairbanks Convention and Visitors Bureau and the Fairbanks Economic Development Corporation board of directors and/or director shall remit complete and fully detailed budget documents and a plan outlining

projected goals and objectives directly to the city council before November 1st of each year for presentation and review and as a condition of funding. At the same time each of these agencies shall submit a complete and detailed report of current year's progress and accomplishments. The grant for the community service patrol set out in (c)(4) shall require a yearly cash match of $140,000.00. As a further condition for the city grant, the community service patrol shall engage tactical coordination with the Fairbanks Police Department and, if different, make seasonal adjustments to the patrol boundary.

(f) Organizations and agencies will be required to report to the City of Fairbanks Chief Financial Officer that funds were used exclusively for the purposes stated in the grant application. Ten percent of these appropriations will be withheld until the complete report is filed with the chief financial officer. Prior to receiving any funding under this section, applicants must agree to reimburse the city the full amount of any grant proceeds not used for the purposes stated on the application.

Certification that funds were used as approved is due by October 31 of the year of grant funding; funds not spent or encumbered for approved purposes must be returned by that date. An organization that fails to comply with the October 31 deadline is ineligible to seek funding for the following year, but if complete reporting and repayment is made by October 31 of the following year, the organization may reapply for future funding. An organization that does not comply within one year of the deadline is ineligible to receive funding for three additional years.

(g) The city council establishes the following criteria and process for the selection and application for discretionary funds.

(1) The City of Fairbanks stipulates that applicants must provide and indicate to the committee on the appropriate forms supplied by the City of Fairbanks the following information:

a. If an applicant has the disbursement responsibility for other organizations, they must list all organizations that they represent.

b. The applicant must complete the application in its entirety and may submit financial information in their format including:

1. Balance sheet for the last fiscal year.

2. Income and expense statement for the last fiscal year.

3. Applicant's projected budget for the upcoming year.

4. Wage and salary information for employees for current and upcoming year.

c. An applicant must answer questions in the order provided but need not have the questions and answers appear on specific pages.

(2) As per subsection 74-117(f), successful applicant is required to report to the City of Fairbanks Chief Financial Officer how bed tax funds were spent. Ten percent of these appropriations will be withheld until a report is filed with the chief financial officer.

(3) The City of Fairbanks Discretionary Fund's primary purpose is promotion of the tourist industry and other economic development in the City of Fairbanks. The fund cannot support requests for the following:

a. Loans, deficits, or debt reduction.

b. Endowments.

c. Scholarships.

d. Health and social services activities.

(4) Grant guidelines:

a. Show how use of the funds will contribute significantly to the growth and promotion of Fairbanks.

b. Show how the grant monies will be used to supplement a successful ongoing program of activities or a new program that will need initial support to accomplish its stated goals.

(5) Grant applications must be picked up or requested to be sent by mail from the office of the city clerk and must be submitted by and postmarked no later than October 31 of each year.

(6) The discretionary fund committee shall be composed of five community members and a council person who will function as the chairman, six total, all appointed by the mayor.

(7) The members of the committee shall serve a three-year term with staggered appointment with a limit of two consecutive full terms, (i.e., two members for a three-year term, two members for a two-year term and one member for a one-year term. Initially this will be decided by the committee at its first meeting by drawing lots.) Unless appointed to fill a vacancy, terms begin July 1 and terms expire June 30.

(8) Citizens desiring to be members of the committee must apply to the office of the mayor on the date specified by the mayor and city council for appointment to the committee.

(9) a. Procedures for scoring proposals from applicants shall be decided by the committee as a whole during the first organizational meeting. Members at this meeting should be made aware of procedures in place in case of conflicts of interest.

b. Members shall have a distribution meeting to review and discuss their numerical valuations and weightings assigned to each grant application. Prior to the distribution meeting committee members must submit their numerical assessments to the chief financial officer to verify that they are true and correct on the Monday of the week when the distribution will become public. Members shall disclose their numerical valuations by reading them into the record during the distribution meeting.

(Ord. No. 5652, § 1, 7-1-2006; Ord. No. 5696, § 1, 5-26-2007; Ord. No. 5781, § 1, 8-29-2009; Ord. No. 5807, § 1, 6-12-2010; Ord. No. 5822, § 1, 11-27-2010; Ord. No. 5857, § 1, 9-17-2011; Ord. No. 5862, § 1, 10-29-2011; Ord. No. 5913, § 2, 1-26-2013)

Sec. 74-118. Tax levy and collection.

(a) There is levied and imposed upon the use and privilege of renting a room within the city a tax on the daily rate charged for each such room rented for each 24-hour period or any portion of such period. The tax shall be equal to eight percent of each daily rate. This tax is imposed upon all room rentals unless the rental is specifically exempted herein or by other applicable law. The tax shall not be levied and imposed upon a permanent resident of a room.

(b) The ultimate incident of and liability for payment of the tax shall be borne by the person who seeks the privilege of occupying such room, and such person shall be referred to as a guest or renter.

(c) The tax levied in this section shall be paid in addition to any and all other taxes and charges. It shall be the duty of the operator providing rentals taxable under this article to act as trustee for and on account of the city and to secure the tax from the renter of the room and pay over the tax as provided in this article.

(d) Every person required to collect the tax levied by this article shall secure the tax from the guest or renter at the time he collects the rental payment for the room. Upon the invoice, receipt or other statement or memorandum of the rent given to the guest or renter at the time of payment, the amount due under the tax provided in this article shall be stated separately on the documents.

(e) Accurate records of all taxes levied and collected shall be maintained by the person required to collect the tax levied by this article.

(f) Any operator seeking an exemption under section 74-119(4) or (5) shall keep on file, available for inspection a lease, contract or other document detailing the terms of the occupancy and permanency.

(Ord. No. 5652, § 1, 7-1-2006; Ord. No. 5807, § 1, 6-12-2010; Ord. No. 5913, § 3, 1-26-2013)

ARTICLE IV. HOTEL/MOTEL TAX

Sec. 74-119. Exemptions from room tax collection.

The following operators are exempt from the collection of the room tax: An operator who is exempt from federal income taxation under 26 USC 501(c)(3), and whose income from room rentals is not an unrelated business taxable income under 26 USC 512, is exempt from collecting the tax levied by this chapter. This exemption, however, is not effective until the operator registers with the Fairbanks North Star Borough under FNSB 3.58.030.

The following rents are exempt from the room tax levied in this chapter:

(1) Rent paid directly to the operator using a purchase order or other means of direct payment by a federal, state, or local government. Government employees traveling on a reimbursement basis are not exempt from taxation and shall be charged the eight percent tax.

(2) Rent paid by a foreign government which is exempt from taxation by law or by treaty on behalf of a guest who is an officer or employee of the foreign government.

(3) Rentals by religious or charitable organizations as defined in subsections 501(c)(1), (3) or (4) of the Internal Revenue Code that are rented for the conduct of regular religious or charitable functions and activities and not for the support or maintenance of the general membership or for communal living. Applications for this exemption must include an exemption certificate issued by the Internal Revenue Service.

(4) Rent paid by a permanent resident as defined in this article.

(5) Rent paid directly by an employer for a room to be used or occupied by its employee or employees on a rotating basis for 90 consecutive days or more at the operator's registered place of business.

(Ord. No. 5652, § 1, 7-1-2006; Ord. No. 5807, § 1, 6-12-2010)

Sec. 74-120. Due date; delinquency, maximum tax.

The obligation for the payment of the tax is upon the guest. All taxes imposed by this article shall be due and payable by the guest at the time of rental or with respect to credit transactions at the time of collection, and are delinquent if not paid when due.

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-121. Obligation of operator to collect.

Every operator making rentals taxable under this article shall collect the taxes from the guest at the time of rental, or with respect to credit transactions at the time of collection of rentals, and shall deliver the same to the City of Fairbanks in accordance with the requirements in this article. The operator shall be compensated the amount of two percent of the taxes transmitted to the city for the use of operator's resources in collecting the taxes. This compensation shall only occur when the operator submits reports and pays the taxes on time.

(Ord. No. 5652, § 1, 7-1-2006; Ord. No. 5901, § 1, 1-1-2013)

Sec. 74-122. Operator registration and certification.

(a) All operators engaging in room rentals within the City of Fairbanks must possess a current certificate of registration, for the purpose of collecting and remitting the tax under this article, prior to engaging in any rental activities or opening additional places of business.

(b) All operators requiring a certificate of registration under (a) of this section must first possess a current State of Alaska and City of Fairbanks business license. Copies of these business licenses must be provided to the city before a certificate of registration will be issued.

(c) Upon receipt of a properly executed application for the certificate of registration, on a form prescribed by the chief financial officer, the chief financial officer will issue without charge to the operator a certificate of registration. The certificate of registration shall bear the name of the operator and the address of the registered place of business. The certificate must be prominently displayed at the place of business with the business license.

(d) The certificate of registration is neither assignable nor transferable. The operator shall immediately surrender the certificate to the chief financial officer if the operator ceases to do business at the location named on the certificate, or if the operator otherwise sells, assigns, transfers, conveys, or abandons the operator's business to any person or any other entity. When there is a change of address for the operator's place of business, a new certificate of registration is required bearing the same registration number, but showing the new location address.

(e) An operator must submit a new updated application as prescribed by the chief financial officer upon any change in form of ownership, business name, or contact information. The chief financial officer, after receipt of the updated application, shall then determine whether a new certificate of registration should be issued. If a new certificate of registration is issued, the operator must first surrender the prior certificate of registration to the chief financial officer before taking possession of the new certificate.

(f) The chief financial officer may revoke a certificate of registration if an operator fails to comply with any of the provisions of this article. An operator may not rent a room subject to the tax imposed in this article while the certificate of registration is revoked.

(g) Any operator who violates any requirement of this section is subject to the penalties provided under this article. The city is also entitled to injunctive relief to prevent the operator from engaging in room rental activities until the operator complies with the requirements of this section.

(h) Any entity acquiring an ownership interest in an ongoing business or the accounts receivable of a business, whether by purchase, assignment, foreclosure, relinquishment, or otherwise, is liable for the payment of taxes, penalties, and interest accruing and unpaid to the city on account of the operation of the business by the former owner.

(Ord. No. 5652, § 1, 7-1-2006; Ord. No. 5807, § 1, 6-12-2010)

Sec. 74-123. Operator not to assume tax.

No operator shall advertise or hold out or state to the public or to any guest directly or indirectly that the tax or any part imposed by this article will be assumed or absorbed by the operator or that it will not be added to the rental, or that it will be refunded; or assume, absorb or fail to add the tax or any part or refund any pretended tax or fail to separately state the tax to the guest.

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-124. Segregation of taxes collected; title.

Upon collection by the operator of the taxes imposed in this article, title to the collected taxes shall vest in the city. Pending transmittal to the city, the operator shall hold the tax funds in trust for the benefit of the city.

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-125. Sales tax returns; transmittal; and payment of taxes due.

(a) Every operator possessing a current certificate of registration shall, on or before the 15th day of the month, file a properly completed return for the preceding month upon forms furnished by the city and remit payment for the amount received from the following:

(1) All sales, retail or otherwise, rentals and services made within the city.

(2) The amount received from nontaxable sales, rentals and services.

(3) The amount received from all taxable sales, rentals and services.

(4) The amount of tax.

(5) The taxes collected.

(6) Such other information and supporting papers as the chief financial officer may require.

(b) Every operator holding a certificate of registration in the city shall sign and transmit the return together with taxes collected to the city on or before the proper date.

(c) A report shall be filed by every operator possessing a current certificate of registration even if the operator has not engaged in taxable rental activities during the reporting period.

(d) All returns must be received by the city clerk's office no later than 4:00 p.m. on the 15th day of the month following tax collection. Postmarks will not be considered.

(Ord. No. 5652, § 1, 7-1-2006; Ord. No. 5674, § 1, 11-20-2006; Ord. No. 5901, § 1, 1-1-2013)

Sec. 74-126. Estimated tax.

If the city is unable to ascertain the tax due to be remitted by an operator by reason of the failure of the operator to keep accurate books, allow inspection, failure to file a return or falsification of records, the city may make an estimate of the tax due based on any available evidence. Notice of the city's estimate of taxes due shall be mailed to the operator. Unless the operator files an accurate monthly report covering the time period subject to the city's estimate or files a written appeal within 30 days of the mailing of the city's estimate, the city's estimate shall become final for the purpose of determining the operator's tax liability.

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-127. Administrative appeals.

(a) An operator may appeal to the city mayor any estimated tax, penalties, costs fees, or other decision under this article made by the chief financial officer. Any appeal must be filed within 30 days after the notice of any decision is mailed to the operator. The failure to appeal a decision to the chief financial officer renders the decision final.

(b) The appeal must state the legal and factual basis for the appeal and include all written evidence relevant to the appeal within the appellant's possession. If the appeal raises relevant questions of fact, the city mayor or designee shall conduct a hearing. At the hearing, the parties shall have the right to present testimony and cross-examine witnesses. The mayor or designee shall then issue a written or recorded decision that includes findings of fact.

(c) An administrative appeal decision by the city mayor is a final decision that shall be enforced under this article unless stayed by court order or by agreement of the city and appellant. The city mayor's final decision may be appealed to superior court in the fourth judicial district as provided by state law.

(Ord. No. 5652, § 1, 7-1-2006; Ord. No. 5901, § 1, 1-1-2013)

Sec. 74-128. Presumption; credit.

(a) Every room rental which is made within the city, unless explicitly exempted by this article or a subsequent ordinance, shall be presumed to be subject to the tax imposed under this article in any action to enforce the provisions of this article.

(b) A credit shall be allowed for taxes erroneously collected and paid under protest. Such credit shall be made by the chief financial officer after receipt and review of documentation and amended return supporting such request. Upon receipt of such documentation, the chief financial officer shall examine the documentation and shall in writing submit the decision within 15 days.

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-129. Sales tax returns; confidential information.

(a) All returns filed with the city for the purpose of complying with the terms of this article and all data obtained from such returns are declared to be confidential, and such returns and data obtained from such returns shall be kept from inspection of all persons except the chief financial officer, and the city attorney; nevertheless, upon the advice of the city attorney, the chief financial officer may present to the finance committee or city council in private sessions assembled, any return or data obtained from such returns.

(b) It is unlawful for any city employee to publicly divulge to another any financial information obtained from any return filed with the city or from any data obtained from any such returns unless authorized by operator or other person receiving such information is permitted to view such returns under the terms of this article.

(c) It shall be the duty of the chief financial officer to safely keep the returns referred to in this article and all data taken from such returns secure from public inspection and secure from all private inspection except as provided in the article; and the chief financial officer may, after six years from the date any such return has been filed, destroy the return.

(d) The use of such returns in a criminal or civil action brought to enforce the terms of this article against any person shall not be deemed a violation of this article; and the city in the prosecution of any such action may allege, prove and produce any return theretofore filed by and in behalf of the defendant, including any data obtained from such return, other provisions of this article to the contrary notwithstanding.

(e) Nothing contained in this article shall be construed to prohibit the delivery to a person or his duly authorized representative a copy of any return or report filed by him, nor to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns and their items.

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-130. Recordkeeping duty; investigation.

(a) An operator shall keep complete and accurate books, records, and accounts, showing all the gross receipts for all room rentals made within the city, for a period of three years from the date of each rental. In addition to all their record keeping requirements under this article, an operator shall maintain all written and electronic records relating to any room rentals, for a period of three years after such rental, including but not limited to:

1. All local, state, and federal tax reports and forms;
2. All accounting records;
3. All rental receipts; and
4. All documentary evidence supporting any exemption provided under this article.

(b) Upon reasonable notice, an operator shall make all records and materials specified in subsection (a) of this section available for the chief financial officer's or authorized representative's inspection during customary business hours.

(c) The chief financial officer may conduct random audits of operator's monthly reports by examining any of the records and materials specified in subsection (a) of this section and other data deemed necessary.

(d) For the purpose of ascertaining the correctness of a return or for the purpose of determining the amount of tax collected or which should have been collected by any person, the chief financial officer or mayor may hold investigations and hearings concerning any matters covered by this article and may examine any relevant books, papers, records or memoranda of any such person, and may require the attendance of such person, or any officer or employee of such person. The mayor shall have the power to administer oaths to such persons. The mayor shall issue all formal subpoenas to compel attendance or to require production of relevant books, papers, records or memoranda.

(e) All subpoenas issued under the terms of this article may be served by any person. The fees of witnesses for attendance and trial shall be the same as the fees of witnesses before the superior court, such fees to be paid when the witness is excused from further attendance. When a witness is subpoenaed at the instance of any party to any such proceeding, the mayor may require that the cost of service of the subpoena and the fee of the witness be borne by the party at whose instance the witness is summoned. In such case the mayor may, at his discretion, require a deposit to cover the cost of such service and witness fees. A subpoena issued shall be served in the same manner as a subpoena issued out of a court of record.

(f) The superior court, upon the application of the city, is empowered to compel obedience to such subpoena and compel the attendance of witnesses, the production of relevant books, papers, records or memoranda before the city attorney or any of his duly authorized representatives in the same manner and extent as witnesses may be compelled to obey the subpoenas and order of the court. For purposes of this section, the term "witness," in addition to any person covered under the terms of this article, shall include any person or entity with knowledge or information relevant to rentals made under this article.

(g) The mayor, or any party in an investigation or hearing before the mayor, may cause the deposition of witnesses residing within or outside the state to be taken in the manner prescribed by law for like depositions in civil actions in courts of this state, and to that end compel the attendance of witnesses and the production of relevant books, papers, records or memoranda.

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-131. Recovery of taxes.

(a) Taxes due but not paid may be recovered by the city by an action at law against the occupant. Taxes collected but not transmitted may be recovered by an action against the operator, and sales tax returns shall be prima facie proof of taxes collected but not transmitted.

(b) In addition to any other remedies and administrative procedures provided under this article, the city may file a civil action against any operator and/or occupant for recovery of any tax, unremitted tax, penalties, interest, costs, and fees, that have not been paid or remitted when due.

(c) Any person who holds an ownership interest in a hotel/motel, or any other person who is an agent of the operator, is personally liable for all taxes, penalties and interest due from such operator under this article.

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-132. Tax lien.

(a) Any taxes, unremitted tax, penalties, interest, costs and fees that this article requires an occupant and/or guest to pay or remit shall constitute a lien in favor of the city upon all assets, earnings, revenue and property of the operator, other persons liable under subsection 74-131(c) (recovery of taxes), and/or guest. This lien arises when any such payment or remittance is not made when due and continues until the payment or remittance is fully satisfied through execution, foreclosure sale, or any other legal means. This lien is not valid as against a mortgagee, pledgee, purchaser, or judgment creditor until notice of the lien is recorded in the office of the district recorder for the fourth judicial district.

(b) When recorded a lien authorized under this section has priority over all other liens except those for property taxes and special assessments and all liens perfected before the recording of the sales tax lien for amounts actually advanced before the recording of the sales tax lien and mechanics' and materialmen's liens which have been recorded before the recording of the sales tax lien. Upon such filing, the lien is superior to all other liens except as otherwise provided by state or federal law.

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-133. Foreclosure.

(a) Delinquent sales tax liens on real property shall be enforced by quarterly foreclosures on March 31, June 30, September 30 and December 31.

(b) Tax liens shall be foreclosed in the manner provided for in sections 58-49 through 58-61

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-134. Interest rate; administrative costs.

(a) A simple interest rate of 1.25 percent per month, or a lesser rate if required by state law shall accrue on all unremitted taxes, not including penalty and administrative fees, from the original due date provided under this section until remitted in full.

(b) In addition to any other penalties imposed under this article, an operator shall pay any administrative fees, outside collection agency fees, attorney fees, and other costs and fees incurred by the city or its agent(s) in connection with any collection, or attempted collection, from the operator of any unremitted tax, unpaid interest, and/or unpaid penalties due under this article.

(c) The city will apply an operator's payment in the following order: first to any unpaid administrative fees, outside collection agency fees, attorney fees, and other collection costs and fees; second to any unpaid penalties; third to any unpaid interest that has accrued on un-remitted taxes; and fourth, to the principal of any un-remitted taxes.

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-135. Penalty for violations.

(a) *Failure to file or remit.* An operator who has rented rooms in the city and who thereafter fails to file a sales tax return or remit the collected tax as required by this article shall incur a civil penalty of $100.00 if the return or the tax is received later than the last day of the month in which it is due and shall incur a civil penalty of $1,000.00 if the return or the tax is received later than the last day of the next month following the month in which it was due.

(b) Reserved.

(c) Reserved.

(d) *Non-retention of records.* An operator who does not provide required records upon request shall incur a civil penalty of $1,000.00.

(e) *[Collection of tax.]* An operator who in the course of his business rents rooms upon which a tax is levied under this article and who fails to collect such taxes shall incur a civil penalty of double the tax which should have been collected.

(f) *[False statements.]* Any person who makes any false statement to an operator or to the chief financial officer or mayor which is material in determining whether a rent is taxable under this article is guilty of a misdemeanor and shall be punished as provided in section 1-15

(g) *[Certificate of registration.]* Any operator and any officer of a corporate operator failing to file a certificate of registration or failing to furnish the data required in connection with such certificate or failing to display or surrender the certificate of registration as required by this article, or attempting to assign or transfer such certificate shall be guilty of a misdemeanor and shall be punished as provided in section 1-15

(h) *[Penalty.]* Any person who violates any of the provisions of this article other than contained in subsections (a) through (e) of this section shall be guilty of a misdemeanor and shall be punishable as provided in section 1-15. A separate offense shall be deemed committed upon each day of a continuing violation.

(Ord. No. 5652, § 1, 7-1-2006; Ord. No. 5901, § 1, 1-1-2013)

ARTICLE IV. HOTEL/MOTEL TAX

Sec. 74-136. Collection policy.

It shall be the policy of the city that delinquent taxes shall be promptly collected without offset, compromise or time extensions for payment.

(Ord. No. 5652, § 1, 7-1-2006)

Sec. 74-137. Rules and regulations.

(a) The mayor is empowered to enact rules and regulations to implement the sales tax levied under this article.

(b) The chief financial officer shall take all lawful and necessary actions to administer this article including, but not limited to, adopting and revising procedures, fees, and written guidelines for the determination of the taxability of room rentals.

(c) The chief financial officer may also take other lawful actions to administer this article including, but not limited to, issuing written determinations of the taxability of specific room rentals upon request and contracting services for collection of delinquent accounts.

(d) With the approval of the chief financial officer, the finance department staff shall prepare, implement, and revise forms for the administration of this article.

(Ord. No. 5652, § 1, 7-1-2006)

Secs. 74-138—74-150. Reserved.

FOOTNOTE(S):

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Editor's note— Ord. No. 5652, § 1, effective July 1, 2006, amended art. IV in its entirety to read as herein set out. Formerly, said article pertained to similar subject matter. (Back)