

ORDINANCE #450, AMENDMENT #3
AMENDING AN ORDINANCE ADOPTING
THE HOTEL OCCUPANCY TAX IN THE
TOWN OF ANTHONY, TEXAS

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF ANTHONY, TEXAS, THAT:

Ordinance No. 450 previously adopted on the 22nd day of April, 2008 is hereby amended and shall now read as follows:

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

Consideration means 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 or space not related to the cleaning and readying of such room or space for occupancy, and shall not include any tax assessed for occupancy thereof by any other governmental agency.

Hotel means a building or facility in which members of the public may obtain sleeping accommodations for consideration. The term includes a hotel, motel, tourist home, tourist house, tourist court, lodging house, bed and breakfast or other building where space is furnished for consideration. The term does not include a hospital, sanitarium, nursing home or dormitory or housing facility owned or leased and operated by an institution of higher education or a private or independent institution of higher education, as defined by the State Education code, used by the institution for the purpose of providing sleeping accommodations for persons engaged in an educational program or activity at the institution.

State law references: Similar provisions, VT.C.A., Tax Code §156.001(1); definition adopted VT.C.A., Tax Code §351.001(5).

Occupancy means the use, possession, or right to use or possess any room or rooms, or sleeping space or facility in a hotel under any lease, concession, permit, right of access, license, contract, or agreement.

Occupant means anyone, who, for a consideration, for any purpose, uses, possesses, or has a right to use or possess any room or rooms, or sleeping space or facility in a hotel under any lease, concession, permit, right of access, license, contract or agreement.

Permanent Resident means any occupant who has or shall have the right to occupancy of any room or rooms, or sleeping space or facility in a hotel for at least 30 consecutive days, so long as there is no interruption of payment for the period.

Person means any individual, partnership, company, corporation, association, or other legal entity owning, operating, managing or controlling any hotel.

Quarterly Period means the regular calendar quarters of the year. The first quarter being 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.

Levy of Tax, rate; exception

(a) There is hereby levied a tax upon the occupant of any room or space furnished by any hotel within the Town where such costs of occupancy is a the rate of two dollars or more per day, such tax to be equal to **6%** the consideration paid by the occupant of such room, space, or facility, to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies effective as of **February 1, 2014**.

(b) The person required to collect the tax set forth in subsection (a) may deduct and withhold from the person's payment to the Town, as reimbursement for the cost of collecting the tax, an amount not to exceed one percent of the tax due and required to be reported to the Town. If taxes due under this article are not paid to the Town within the time required or if the person required to file a report fails to file the report when due, the person forfeits the claim to the reimbursement that could have been taken if the tax had been paid or the report filed when due.

(c) No tax shall be imposed under this section upon a permanent resident.

(d) No tax shall be imposed under this section upon any occupant of any room or space rented from a corporation or association organized and operated exclusively for religious, charitable or educational purposes, if no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(e) All revenue derived from the occupancy tax imposed in subsection (a), except the one percent which may be withheld under subsection (b), will be used only for those purposes permitted by law.

Collections

Every person owing, operating, managing or controlling any hotel shall collect the tax imposed by this ordinance for the Town. The failure of the person, firm or corporation owning, operating, managing or controlling said hotel, to collect sufficient monies from occupants to satisfy said tax shall not excuse the obligation to pay said tax to the Town. Any person who receives or collects hotel tax from an occupant shall hold the amount so collected in trust for the benefit of the Town and is liable to the Town for the full amount collected plus any accrued penalties and interest on the amount collected.

The first part of the report is a general introduction to the subject of the study. It discusses the importance of the study and the objectives of the research. The second part of the report is a detailed description of the methodology used in the study. This includes a description of the sample, the data collection methods, and the statistical techniques used to analyze the data. The third part of the report is a discussion of the results of the study. This includes a description of the findings and an interpretation of the results. The final part of the report is a conclusion and a list of references.

1.1. Introduction

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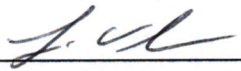
1.2. Methodology

The methodology used in this study is a combination of qualitative and quantitative methods. The qualitative methods include interviews and focus groups, which were used to explore the experiences and perceptions of the participants. The quantitative methods include a survey, which was used to collect data on the frequency and distribution of certain behaviors. The data from the survey were analyzed using statistical techniques, including descriptive statistics and inferential statistics. The results of the survey were compared with the findings from the qualitative methods to provide a more comprehensive understanding of the phenomenon being studied.

The results of the study indicate that there is a significant relationship between the variables being studied. The findings suggest that the independent variable has a positive effect on the dependent variable. This relationship is supported by the statistical analysis, which shows a significant positive correlation between the two variables. The results also indicate that there are several factors that influence the relationship between the variables. These factors include the age of the participants, the duration of the study, and the level of education. The findings have important implications for the field of study and suggest that further research is needed to explore the underlying mechanisms of the relationship between the variables.

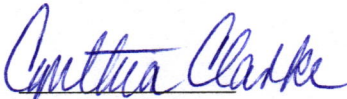
That this Ordinance was duly enacted with all the requisites and formalities incident thereto the enactment of ordinances, and such is evidenced by the below signatures.

SIGNED AND ENACTED this 10th day of December, 2013.



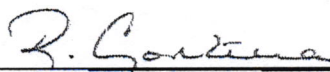
Luis Vela
Mayor

Attest:



Cynthia Clarke
Town Clerk

Approved:



Richard Contreras
Town Attorney

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

IN SENATE
January 12, 2011

Assembly Bill
No. 1000
Author: _____

RE COPY

Assembly Bill
No. 1000
Author: _____

Approved:

Governor