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LYON FISCAL COURT

ORDINANCE NO. 460.1

**AN ORDINANCE AMENDING ORDINANCE NO. 460.0 RELATING TO THE IMPOSITION AND COLLECTION OF A THREE PERCENT (3%) TRANSIENT ROOM TAX TO PROVIDE FUNDS FOR THE LYON COUNTY TOURIST COMMISSION,**

WHEREAS, effective July 15, 2002, the legislature did amend KRS 91A.390 to provide that payments of the transient room tax shall be remitted by the taxpayers to the treasurer of the Commission on a monthly basis and,

WHEREAS, the County of Lyon desires to comply and comport with the laws of the Commonwealth of Kentucky in all respects and,

WHEREAS, the Lyon County Tourism Commission has made a request to the Lyon Fiscal Court that the transient room tax be remitted monthly and,

WHEREAS, the County of Lyon has requested that it be provided with monthly reports of receipts by the Lyon County Tourist Commission.

**NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE COUNTY OF LYON, COMMONWEALTH OF KENTUCKY:**

**SECTION 1.** Ordinance No. 460.0, Section 3 (a) is amended to read as follows:

The Tax shall be paid directly by the Taxpayers to the Treasurer of the Commission on or before the 10<sup>th</sup> day of each month or, if such date is a Saturday, Sunday or legal holiday, on or before the next succeeding day which is not a Saturday, Sunday or legal holiday. Each monthly payment shall be the

total of Taxes due from the Taxpayer based on rentals for the immediately preceding calendar months. The remittance of the Tax shall be accompanied by a report. The report shall contain such information as the Commission determines is necessary to insure proper enforcement of the Tax, shall be in such form as prescribed by the Commission, and shall be signed and certified as correct by or on behalf of the Taxpayer.

**SECTION 2.** Ordinance No. 460.0, Section 4 is amended to read as follows:

If a taxpayer fails to file the monthly report when due or to make the monthly remittance of the Tax when due, then the Commission in its discretion may require the Taxpayer to make weekly reports and remittance of the Tax. Such Taxpayer shall continue to make such weekly reports and weekly remittance of the Tax until the commission is reasonably satisfied that there will be no further delinquency in the filing of a monthly report and the monthly remittance of the tax. When weekly reports and remittances of the tax are required by the Commission, they shall be due on Thursday of each week for the immediately preceding week ending on and including Saturday.

**SECTION 3.** The commission will provide the Lyon Fiscal Court with a monthly accounting of its receipts effective the month following the passage hereof.

**SECTION 4. EFFECTIVE DATE.** The effective date of this ordinance shall be 4-1-04.

1<sup>st</sup> Reading: 12/10/03

Passage: 2-11-04

2<sup>nd</sup> Reading: 1-14-04

Publication: 1-21-04

Consideration: 2-11-04

ATTEST:

DONE THIS 11 DAY OF Feb, 2004

  
LYON COUNTY COURT CLERK

  
LYON COUNTY JUDGE/EXECUTIVE