

**LYON FISCAL COURT**

**ORDINANCE NO. <sup>460.0</sup>450-3**

**AN ORDINANCE RELATING TO THE IMPOSITION AND COLLECTION OF A THREE PERCENT (3%) TRANSIENT ROOM TAX TO PROVIDE FUNDS FOR THE LYON COUNTY TOURIST COMMISSION**

**WHEREAS**, the County of Lyon, in order to promote the general welfare of its inhabitants through the promotion of recreational, tourist and convention activities, has established a tourist commission, pursuant to Resolution dated April 18, 1991; and

**WHEREAS**, Section 91A.390 of the Kentucky Revised Statutes provides that the local governing body or bodies shall provide funds for the operation of a commission by imposing a transient room tax;

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

**SECTION 1. DEFINITIONS.** As used in this ordinance, unless the context requires otherwise:

(a) "Tax means the transient room tax levied and imposed by this ordinance as authorized by Section 91A.390 of the Kentucky Revised Statutes.

(b) "Taxpayer" means any person, firm, partnership or corporation (including governmental entities and agencies) who are required by this ordinance to collect and remit the Tax or upon whom the Tax is levied and imposed.

(c) "Commission" means the Lyon County Tourist Commission established by Resolution dated April 18, 1991 of the County of Lyon, Kentucky.

**SECTION 2. IMPOSITION OF TAX.** There is hereby imposed on after the first day of JULY, 1991, a transient room tax of three percent (3%) of the rent for every occupancy of a suite, room or rooms, charged by all persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodations businesses in the County of Lyon, Kentucky. At the option of the Taxpayer, said Tax may be added to such rent. Whether or not the Tax is added to such rent, it shall be property of the County of Lyon, Kentucky and the Commission from and after the time the rent is collected. The purpose for which this Tax is imposed and levied is to provide funds for lawful operation of the Commission.

**SECTION 3. PAYMENT OF TAX.** (a) The Tax shall be paid directly by the Taxpayers to the Treasurer of the Commission on or before the 10th day of each October, January, April, and July, 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 quarterly payment shall be the total of Taxes due from the Taxpayer based on rentals for the immediately preceding three (3) 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.

(b) The information contained in the report shall be confidential. However, the information contained in all reports received by the Commission may be set down separately in statistical form, which statistical compilation shall not be confidential so long as it contains no information by means of which it would be possible to determine the gross receipts or other business information for an individual Taxpayer. Such statistical report may sit the names of all Taxpayers as a group, if there are more than three (3) such Taxpayers in the group.

**SECTION 4. WEEKLY TAX PAYMENT BY DELINQUENT TAXPAYERS.** If a Taxpayer fails to file the quarterly report when due or to make the quarterly 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 quarterly report and the quarterly 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 5. PENALTY AND INTEREST ON DELINQUENT TAXES.** Any taxes which are not paid by the date they are due shall be subject to a penalty of ten percent (10 %) of the amount then due, and the total of such Taxes and penalty shall bear interest at the rate of eight percent (8%) per annum from the first day of the month in which such Taxes were due until paid (or, in the case of the Taxpayer required to make weekly Tax remittances, from the first day of the week in which such Taxes were due until paid.)

**SECTION 6. CRIMINAL PENALTIES.** (a) Any Taxpayer who fails to timely file the report required by this ordinance shall be subject to the same penalty for a Class A Misdemeanor as provided in the Kentucky Penal Code (Chapter 500 et seq. of the Kentucky Revised Statutes).

(b) The failure to make timely remittance and payment of the Tax to the Treasurer of the Commission is, and shall be considered to be, a theft by failure to make required disposition of property as prescribed by Section 514.070 of the Kentucky Revised Statutes.

**SECTION 7. SEVERABILITY.** If any provision of this ordinance is held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, the remaining provisions of this ordinance shall not be invalidated.

**SECTION 8. EFFECTIVE DATE.** The effective date of this ordinance shall be 7-1-91.

ATTEST:

DONE THIS 13TH DAY OF JUNE, 1991

  
LYON COUNTY COURT CLERK

  
LYON COUNTY JUDGE/EXECUTIVE

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