

[Published this 2nd day of December, 2025.]

ORDINANCE NO. 2025 - 22

AN ORDINANCE AMENDING CITY OF ALTUS ORDINANCE NUMBER 1186 THAT ADDS THE TERM “SHORT-TERM STAY FACILITY” AND/OR ITS PLURAL FORM TO SECTION 2 OF ORDINANCE NUMBER 1186, ADDS THE TERM “MANAGER” TO THE DEFINITION OF “OPERATOR” IN SECTION 2 OF ORDINANCE NUMBER 1186, ADDS THE TERM “SHORT-TERM STAY FACILITY” AND/OR ITS PLURAL FORM TO SECTION 17 OF ORDINANCE NUMBER 1186, REPLACES THE TERM “TAXPAYER WITH “OPERATOR” IN SECTION 23 OF ORDINANCE NUMBER 1186, REPLACES THE TERM “OFFENDING TAXPAYER” WITH “OFFENDER” IN SECTION 23 OF ORDINANCE NUMBER 1186, REMOVES THE FINE AMOUNT FROM SECTION 23 OF ORDINANCE NUMBER 1186 AND ADDS IT TO THE CITY OF ALTUS CENTRALIZED FEE SCHEDULE, ADDS THE WORDING “REGISTER AND/OR” TO SECTION A OF THE RECENTLY ADDED BUT YET TO BE NUMBERED SECTION OF CITY OF ALTUS ORDINANCE NUMBER 1186 ENTITLED “PENALTIES,” PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, PUBLICATION, AND DECLARING AN EMERGENCY.

ORDINANCE

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ALTUS, OKLAHOMA, THAT:

Section 1. That City of Altus Ordinance Number 1186, Section 2 entitled “DEFINITIONS” is hereby amended to read as follows:

(c) **Occupancy** shall mean the use or possession, or the right to the use or possession, of any room or rooms in a hotel and/or short-term stay facility, or the right to use or possession of the furnishings or the services and accommodations accompanying the use and possession of the room or rooms.

(d) **Occupant** shall mean a person, who for a consideration, uses, possesses, or has the right to use or possession of any room or rooms in a hotel and/or short-term stay facility under any lease, concession, permit, right access, license to use, or other agreement.

(e) **Operator** shall mean any person, company, or organization operating a hotel and/or short-term stay facility in the City of Altus, including, but not limited to, the owner, proprietor, manager, lessee, sublessee, mortgagee in possession, licensee, or any other person otherwise operating such hotel and/or short-term stay facility.

(f) **Permanent Resident** shall mean any occupant who has or shall have the right of occupancy of any room or rooms in a hotel and/or short-term stay facility for at least thirty (30) consecutive days during the current calendar year or preceding year.

(i) **Room** shall mean any room or rooms of any kind in any part or portion of a hotel

and/or short-term stay facility which is available for or let out for use or possessed for any purpose other than a place of assembly. As used herein, "place of assembly" means a room or space which is capable of being occupied by seventy-five (75) or more persons and which is used for educational, recreational, or amusement purposes and shall include dance halls, cabarets, night clubs, restaurants, any room or space for public or private banquets, feasts, social, card parties, ~~or~~ weddings, lodge and meeting halls or rooms, skating rinks, gymnasiums, swimming pools, billiard, bowling and table tennis rooms, halls or rooms used for public or private catering purposes, funeral parlors, markets, recreational rooms, concert halls, broadcasting studios, and all other places of similar type occupancy.

Section 2. That City of Altus Ordinance Number 1186, Section 17 entitled "Certificates of Registration" is hereby amended to read as follows:

SECTION 17. CERTIFICATES OF REGISTRATION. Every operator shall file with the Director a certificate of registration in a form prescribed by said Director within ten (10) days after the effective date of this Article, or in the case of operator's commencing business or opening new hotels and/or short-term stay facilities after such effective date, within (3) days after such commencement or opening. The director shall within five (5) days after such registration issue, without charge, to each operator a certificate of authority empowering such operator to collect the tax from the occupant and duplicates thereof for each additional hotel and/or short-term stay facility. Each certificate or duplicate shall state the hotel and/or short-term stay facility to which it is applicable. Such certificate of authority shall be permanently displayed by the operator in such manner that it may be seen and come to the notice of all occupants and persons seeking occupancy. Such certificate shall be non-assignable and non-transferrable and shall be surrendered immediately to the Director upon cessation of business at the hotel and/or short-term stay facility named, or upon its sale or transfer.

Section 3. That City of Altus Ordinance Number 1186, Section 23 entitled "FRAUDULANT RETURNS" is hereby amended to read as follows:

SECTION 23. FRAUDULANT RETURNS. The willful failure or refusal of any ~~taxpayer~~ Operator to make reports and remittances for the purpose of avoiding or escaping payment of any tax or portion thereof rightfully due under this Article shall be an offense, and upon conviction thereof, the ~~offending taxpayer~~ offender shall be subject to a fine of ~~not more than Two Hundred Dollars (\$200.00) including costs.~~ as prescribed by and within the City of Altus Centralized Fee Schedule.

Section 4. That the recently added but yet to be numbered section of City of Altus Ordinance Number 1186 entitled "PENALTIES" shall hereby amended to read as follows:

(A) Any person, firm, or entity operating a hotel, motel, inn, bed and breakfast, crash pad, Air BnB, VRBO, vacation rental, guest house, short-term stay facility, or any other lodging facility as described and/or defined within this Ordinance that is within the limits of the City of Altus that fails to register and/or file the required hotel/motel tax return as prescribed under this Ordinance within 30 days of the due date shall be subject to a penalty for each property or facility for each

month or portion thereof during which such failure continues as prescribed by and within the City of Altus Centralized Fee Schedule.

(B) Each month that a facility as described in paragraph A continues to operate without filing the required return with the City Clerk of the City of Altus shall constitute a separate and distinct violation, subject to an additional penalty for each subsequent month of noncompliance as prescribed by and within the City of Altus Centralized Fee Schedule.

(C) The penalty provided herein and prescribed by and within the City of Altus Centralized Fee Schedule shall be in addition to any hotel/motel tax due and any other remedies or enforcement actions available to the City of Altus, including suspension or revocation of an occupancy license or permit, if applicable.

(D) The assessment of this penalty shall not preclude the City of Altus from pursuing collection of unpaid taxes, interest, or other penalties under the provisions of this ordinance or applicable state law.

Section 5. Repealer/Conflict. That all other Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

Section 6. Severability. That if any provision or clause of this Ordinance is held invalid, such invalidity shall not affect other provisions or clauses of this Ordinance which can be given effect without the invalid provisions or clause, and to the end the provisions and clauses of the Ordinance are declared to be severable.

Section 7. Codification. That this Ordinance shall hereby be codified pursuant to and in accordance with *11 O.S. § 14-108*.

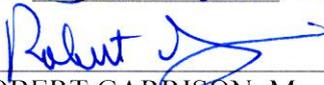
Section 8. Publication. That the City Clerk is hereby authorized and ordered to publish in full this Ordinance one (1) time in The Altus Times newspaper within fifteen (15) days of today's date pursuant to and in accordance with *11 O.S. § 14-106*.

Section 9. Emergency. That for the purpose of protecting and promoting the public health, safety and welfare of said City of Altus and its inhabitants, it is hereby declared that an emergency exists by reason whereof this ordinance shall become effective immediately upon its passage, approval and publication.

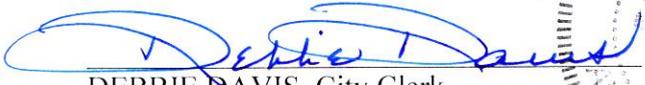
PASSED AND APPROVED this 2nd day of December, 2025

(SEAL)

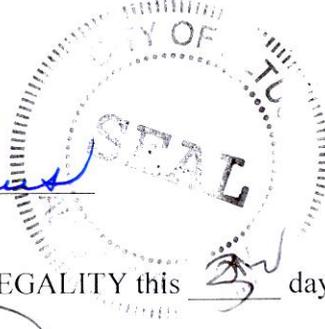
By:


ROBERT GARRISON, Mayor

ATTEST:



DEBBIE DAVIS, City Clerk



APPROVED AS TO FORM AND LEGALITY this 3rd day of December, 2023



COLE MCMAHAN, City Attorney