

ORDINANCE NO. ORD-2020-10347

AN ORDINANCE AMENDING SECTION 16A-1 AND 16-A6 OF CHAPTER 16A ENTITLED “STANDARD HOTEL OCCUPANCY TAX” AND SECTION 16A-14 AND 16A-20 OF CHAPTER 16A ENTITLED “COMMUNITY VENUE HOTEL OCCUPANCY TAX” OF THE CODE OF CIVIL AND CRIMINAL ORDINANCES OF THE CITY OF IRVING, TEXAS, BY PROVIDING FOR COLLECTION OF REVENUE GENERATED BY THE HOTEL OCCUPANCY TAX; PROVIDING FOR SAVINGS; DECLARING THE REGULATIONS PROVIDED HEREIN ARE GOVERNMENTAL AND FOR THE HEALTH, SAFETY, AND WELFARE OF THE GENERAL PUBLIC; PROVIDING ANY VIOLATION OF THIS ORDINANCE CAN BE ENJOINED BY SUIT FILED IN A COURT OF COMPETENT JURISDICTION; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council, pursuant to §351.102, TEXAS TAX CODE, as amended, the City has the authority to pledge hotel occupancy tax revenues to the payment of bonds; and

WHEREAS, the allocation of hotel occupancy tax revenues pursuant to Section 16A-1; 16A-4; 16A-6, 16A-14; 16A-17 and 16A-20 of the Code is subject to the City’s authorization to pledge such hotel occupancy tax revenues to bonds;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IRVING, TEXAS:

SECTION 1. That Section 16A-1 of Chapter 16A of The Code of Civil and Criminal Ordinances of the City of Irving, Texas, is hereby amended as follows:

Sec. 16A-1. Definitions.

The following definition of *Municipal Fiscal Quarter* is added.

*Municipal Fiscal Quarter* shall mean a calendar quarter of the year; the first quarter is October, November, and December; the second quarter is January, February, and March; the third quarter is April, May, and June; and the fourth quarter is July, August, and September.

SECTION 2. That Section 16A-6 of Chapter 16A of The Code of Civil and Criminal Ordinances of the City of Irving, Texas, is replaced in its entirety.

Sec. 16A-6. - Civil penalties for failure to collect or remit.

Any person who shall fail to file a report as required herein, or shall file a false report or shall fail to pay to the chief financial officer the tax as imposed herein when said report or payment is due, shall be liable, in addition to the amount of tax owed under this article, for interest on the principal amount due at the rate of nine percent per annum, and if the amount of tax owed under this article has not been paid for at least one complete Municipal Fiscal Quarter after when the payment is due, a penalty equal to 15% of the tax amount owed, provided, however, that the penalty shall never be less than one dollar (\$1.00).

SECTION 3. That Section 16A-14 of Chapter 16A of The Code of Civil and Criminal Ordinances of the City of Irving, Texas, is hereby amended as follows:

Sec. 16A-14 Definitions.

The following definition of *Municipal Fiscal Quarter* is added.

*Municipal Fiscal Quarter* shall mean a calendar quarter of the year; the first quarter is October, November, and December; the second quarter is January, February, and March; the third quarter is April, May, and June; and the fourth quarter is July, August, and September.

SECTION 4. That Section 16A-20 of Chapter 16A of The Code of Civil and Criminal Ordinances of the City of Irving, Texas, is replaced in its entirety.

Sec. 16A-20. - Civil penalties for failure to collect or remit.

Any person who shall fail to file a report as required herein, or shall file a false report or shall fail to pay to the chief financial officer the tax as imposed herein when said report or payment is due, shall be liable, in addition to the amount of tax owed under this article, for interest on the principal amount due at the rate of nine percent per annum, and if the amount of tax owed under this article has not been paid for at least one complete Municipal Fiscal Quarter after when the payment is due, a penalty equal to 15% of the tax amount owed, provided, however, that the penalty shall never be less than one dollar (\$1.00).

SECTION 5. All of the regulations provided in this ordinance are hereby declared to be governmental and for the health, safety, and welfare of the general public.

SECTION 6. Any violation of this ordinance can be enjoined by a suit filed in the name of the City of Irving in a court of competent jurisdiction, and this remedy shall be in addition to any penal provision in this ordinance or in the Code of the City of Irving.

SECTION 7. The caption clause of this ordinance shall be published in a newspaper of general circulation in the City of Irving, in compliance with the provisions of Article IV, Section 23, of the City Charter. Further, this ordinance may be published in pamphlet form and shall be admissible in such form in any court, as provided by law.

SECTION 8. This ordinance shall become effective immediately and shall remain in effect so long as obligations that are payable from the revenues of the tax levied herein are outstanding.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF IRVING, TEXAS,  
on June 25, 2020

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RICHARD H. STOPFER  
MAYOR

ATTEST:

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Shanae Jennings  
City Secretary

APPROVED AS TO FORM:

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Kuruvilla Oommen  
City Attorney