

ORDINANCE NO. 44-A

HOTEL/MOTEL OCCUPANCY TAX

AN ORDINANCE ADOPTING THE HOTEL/MOTEL OCCUPANCY TAX RATE; FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE TOWN OF FULTON, TEXAS AS PROVIDED BY STATE LAW; CORRECTING SECTIONS TO COMPLY WITH STATE LAW; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR PUBLICATION.

WHEREAS, Sec. 44-73, Code of Ordinances, Town of Fulton provides for a hotel/motel occupancy tax rate as set by the Town Council from time to time; and

WHEREAS, the Town Council desires to set the current hotel/motel occupancy tax rate.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FULTON, TEXAS:

Section 1. That Section 44-73, Code of Ordinances, Town of Fulton is hereby amended by adding the following sentence at the end:

“The Town Council establishes the tax percentage rate to be seven (7%) per cent of the room rate.”

Section 2. That Section 44-75, Code of Ordinances, Town of Fulton is hereby amended to read as follows:

“Sec. 44-75. Reports; payment.

On the last day of the month following each quarterly period, each person required in Section 1-3 to collect the tax imposed herein shall file a report with the Texas Comptroller of Public Accounts showing the consideration paid for all room occupancies in the preceding quarter, the amount of the tax collected on such occupancies, and any other information the tax assessor-collector may reasonable require. Such person shall pay the amount of tax collected from occupants during the period of the report at the time of filing the report.”

Section 3. That Section 44-76, Code of Ordinances, Town of Fulton is hereby amended to read as follows:

“Sec. 44-76. Rules and regulations.

The Texas Comptroller of Public Accounts shall have the power to make such rules and regulations as are necessary to effectively collect the tax levied herein and shall upon reasonable notice have access to books and records necessary to enable him to determine the correctness of any report filed as required by this article, and the amount of taxes due under the provisions of this article.”

Section 4. That Section 44-77, Code of Ordinances, Town of Fulton is hereby amended to read as follows:

“Sec. 44-77. Penalties.

If any person shall fail to collect the tax imposed herein, or shall fail to file a report as required herein, or shall fail to pay to the Comptroller of Public Accounts, the tax as imposed herein when said report for payment is due, or shall file a false report, then such person shall be deemed guilty of a misdemeanor and upon conviction be punished by a fine as provided in section 1-5. In addition, such person who fails to remit the tax imposed by this article within the time required shall forfeit five (5) percent of the amount due as a penalty, and after the first thirty (30) days shall forfeit an additional five (5) percent of such tax. Provided, however; the penalty shall never be less than one dollar (\$1.00). Delinquent taxes shall draw interest at the rate of seven (7%) percent per annum beginning sixty (60) days from the date on which the tax imposed by this article is due.”

Section 5. Repealing Clause: All provisions in conflict with the provisions of this Ordinance shall be, and the same are hereby repealed, and all other provisions not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section 6. Severability Clause: Any provision, word, sentence, paragraph, clause or section of this Ordinance or its application to any person or circumstances is adjudged or held void or unconstitutional, the invalid, void or unconstitutional portion shall not affect the validity of the remaining portions of this Ordinance which shall remain in full force and effect.

Section 7. Publication: This Ordinance shall be effective upon the publication of the caption hereof in the official newspaper in accordance with law and shall be effective upon such publication. The City Secretary is authorized and directed to file this Ordinance in the Official Public Records of Aransas County, Texas and with the Comptroller of Public Accounts.

PASSED AND APPROVED BY THE TOWN COUNCIL OF FULTON, TEXAS on the 20th day of March, 2018.



Jimmy Kendrick, Mayor,

ATTEST:



Jan Hill,
City Secretary