

## ARTICLE 11.04 HOTEL OCCUPANCY TAX

### Sec. 11.04.001 Definitions

The following words, terms and phrases are defined as follows:

Consideration. The cost of the room in a hotel only if the room is ordinarily used for sleeping, and not including the cost of any food served or personal services rendered to the occupant of such room not related to the cleaning and readying of such room for occupancy.

Hotel. Any building or buildings in which the public may for a consideration obtain sleeping accommodations, including hotels, motels, tourist homes, houses of courts [tourist courts], lodging houses, inns, rooming houses, or other buildings where rooms are furnished for a consideration, but not including hospitals, sanitariums or nursing homes.

Occupancy. The use or possession, or the right to the use or possession, of any room or rooms in a hotel if the room is one which is ordinarily used for sleeping and if the occupant is other than a permanent resident as hereinafter defined.

Occupant. Anyone who, for a consideration, uses, possesses, or has a right to use or possess any room or rooms in a hotel under any lease, concession, permit, right of access, license, contract or agreement, other than a permanent resident as hereinafter defined.

Permanent resident. Any occupant who has or shall have the right to occupancy of any room or rooms in a hotel for at least thirty (30) consecutive days during the calendar year or preceding year.

(1995 Code, sec. 1.1201)

Person. Any individual, company, group, organization, entity (including government entities), corporation or association owning, operating, managing or controlling any hotel, as the term hotel is defined by state and local law. (Ordinance 2009-7 adopted 2/24/09)

Quarterly period. The regular calendar quarters of the year, the first quarter being composed of the months of October, November and December; the second quarter being the months of January, February and March; the third quarter being the months of April, May and June; and the fourth quarter being the months of July, August and September.

Tax collector. The director of finance of the city.

(1995 Code, sec. 1.1201)

**Sec. 11.04.002 Levied; amount; exemptions**

(a) There is hereby levied a tax of seven percent (7%) of the price paid for a room in a hotel on every person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs two dollars (\$2.00) or more each day, and is ordinarily used for sleeping. The price of a room in a hotel does not include the cost of food served by the hotel and the cost of personal services performed by the hotel for the person except those services related to the cleaning and readying of the room for possession.

(b) Exceptions are as follows:

(1) No tax shall be imposed upon a permanent resident.

(2) No tax shall be imposed for federal or state employees traveling on official business.

(3) No tax shall be imposed for diplomatic personnel who present a tax exemption card issued by the United States Department of State.

(4) No tax shall be imposed for federal or state military personnel traveling on official military business. This exemption does not cover military staff on leave or between stations.

(1995 Code, sec. 1.1202)