

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CITY OF NEW BRAUNFELS CODE OF ORDINANCES, CHAPTER 122-TAXATION, ARTICLE II-HOTEL OCCUPANCY TAX SECTION 122-29 TO REMOVE WORDING RELATED TO QUARTERLY FILING AND TO CLARIFY WORDING RELATED TO FORMS REQUIRED BY THE CHIEF FINANCIAL OFFICER; SECTION 122-31 TO ADD PENALTIES FOR FAILING TO FILE A RETURN; AND SECTION 122-35 TO ADD THIRTY-DAY WRITTEN NOTICE REQUIREMENT FOR INSPECTION OF HOTEL TAX COLLECTION RECORDS.

WHEREAS, the existing hotel occupancy tax rules allow for monthly filing of a report and remittance of tax owed, even if no tax is owed

WHEREAS, the existing hotel occupancy tax rules do not include a penalty for failing to file a report, no interest is charged on late payments of taxes and the tax must be delinquent for at least one complete municipal fiscal quarter in order to assess a 15% penalty on the tax owed

WHEREAS, there is no thirty-day written notice requirement for inspection of hotel collection records

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

I.

The findings and recitations set out in the preamble to this Ordinance are found to be true and correct and they are hereby adopted by the City Council and made a part hereof for all purposes.

II.

That Chapter 122-Taxation, Article II-Hotel Occupancy Tax, Sections 122-29, 122-31 and 122-35, of the Code of Ordinances, City of New Braunfels be hereby amended to read as follows:

Sec. 122-29. Registration reports; reports to chief financial officer.

(c) On the 20th day of the month following each monthly period, ~~or the last day of the month following each quarterly period if a quarterly filer~~, every person required to collect the tax imposed hereby shall file a report with the chief financial officer showing the consideration paid for all room occupancies in the preceding month/~~quarter~~, the total number of exemptions, the amount of tax collected on such occupancies, and any other information in a form prescribed by the chief financial officer ~~or on any form the chief financial officer may reasonable require~~.

Such person shall pay the tax due on such occupancies at the time of filing the report. ~~The report shall be in a form prescribed by the chief financial officer.~~ The chief financial officer is hereby

authorized and directed to do all such things necessary or convenient to carry out the terms of this article. The chief financial officer shall have the authority to request and receive within a reasonable time documentation of information contained in the report to the city by the hotel. The hotel operator, or its third party or agent, shall retain all such documentation for a period of two years.

Sec. 122-31. Civil penalties for failure to report, collect or remit taxes.

If any person shall fail to file a report as required herein, a fee of \$50 shall be imposed immediately after the due date, with an additional fee of \$75 imposed after 30 days, and an additional \$100 imposed after 60 day. ~~or~~ If any person shall file a false report or shall fail to pay to the city the tax imposed herein when said report or payment is due, they shall be liable to the city for a penalty equal to 15 percent of the total amount of the tax owed, if the tax has been delinquent for at least one complete municipal fiscal quarter.

Sec. 122-35. Availability of records.

Each person required to collect the tax must make records available for inspection by the chief financial officer or his/her designee during business hours, at the hotel where the tax is collected. Records kept by third parties or agents shall be made available for inspection at the location of the hotel within the city. The city must provide thirty days' written notice before inspecting the records.

III.

It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable and, if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared invalid by the final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance.

IV.

All provisions of the Code of Ordinances of the City of New Braunfels not herein amended or repealed shall remain in full force and effect.

V.

All Ordinances or parts thereof in conflict herewith are repealed to the extent of such conflict only.

VI.

In accordance with the provisions of Section 3.10 of the City Charter, this Ordinance may be read and published by descriptive caption only. This Ordinance has been publicly available in the office of the City Secretary prior to its adoption.

VII.

This Ordinance shall become adopted and effective upon its final reading and must be published in a newspaper of general circulation at least one time within ten (10) days after its final passage, as required by the City Charter of the City of New Braunfels.

PASSED AND APPROVED: First Reading on the _____ day of _____, 2019.

PASSED AND APPROVED: Second Reading on the _____ day of _____, 2019.

CITY OF NEW BRAUNFELS, TEXAS

By: _____
Barron Casteel, Mayor

ATTEST:

Patrick Aten, City Secretary

APPROVED AS TO FORM:

Valeria M. Acevedo, City Attorney