

HOTEL OCCUPANCY TAX

SECTION 1: *Definitions:*

- (a) "Hotel" shall mean any building or buildings in which the public may for a consideration obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, apartments or other buildings where rooms are furnished for a consideration, but hotel shall not be defined so as to include hospitals, sanitariums or nursing homes.
- (b) "Consideration" shall mean the cost of the room in such hotel and shall not include 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, and shall not include any tax assessed for occupancy therefor by any other governmental agency.
- (c) "Occupancy" shall mean the use or possession of any room or rooms in a hotel for any purpose.
- (d) "Occupant" shall mean anyone who for a consideration uses, possesses, or has a right to use or possess any room or rooms in a hotel under lease, concession, permit, right of access, license, contract or agreement.
- (e) "Person" shall mean any individual, company, corporation, or association owning, operating, managing, or controlling any hotel.
- (f) "City Secretary" shall mean the City Secretary of the City of Mission, Texas.
- (g) "Quarterly Period" shall mean the regular calendar quarter of the year, the first quarter being composed of the months of January, February, March, the second being the months of April, May, and June, the third being the months of July, August and September, and the fourth being the months of October, November and December.
- (h) "Permanent Resident" shall mean 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 current calendar year or preceding year.

SECTION 2: *Levy of Tax; Rate; Exception:*

- (a) There is hereby levied a tax upon the cost of occupancy of any room or space furnished in any hotel where such cost of occupancy is at the rate of \$2.00 or more per day, such tax to be equal to seven percent (7%) of the consideration paid by the occupant of such room, space, or utility to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies.
- (b) No tax shall be imposed hereunder upon a permanent resident.

SECTION 3: *Collection:*

Every person owning, operating, managing, or controlling any hotel shall collect the tax imposed by the ordinance for the City of Mission, Texas.

SECTION 4: *Reports:*

On or before the last day of the month following each quarterly period, every person required in paragraph (3) hereof to collect the tax imposed herein shall file a report with the City Secretary of the City of Mission, Texas showing the consideration paid for all room or sleeping place occupancies in the preceding quarterly period, the amount of the tax collected on such occupancies and any other information as the City Secretary may reasonably require, which report shall be in writing. Such person shall pay the tax due on such occupancies at the time of filing such report.

SECTION 5: *Regulation and Enforcement:*

The City Secretary shall adopt such procedures, rules and regulations as are reasonably necessary to effectively collect the tax levied herein, and shall upon request of any persons owning, operating, managing or controlling any hotel, furnish a copy of such procedures, rules and regulations, for the guidance of such person and facilitate the collection of such tax as such collection is required herein. Such procedures, rules and regulations shall be in writing and a copy thereof shall be placed on file with the City Secretary. The City Secretary shall be permitted to have access to books and records during reasonable business hours as shall be necessary to enable the City Secretary to determine the correctness of any report filed as required by this ordinance, and to determine the correctness of the amount due under the provisions of this ordinance, or to determine whether a report should have been filed and the amount, if necessary, of taxes due.

SECTION 6: *Uses for Revenue:*

The revenue derived from the Hotel Occupancy Tax herein provided for may be used only for:

- (1) The acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operating and maintenance of convention center facilities including, but not limited to, civic center convention buildings, auditoriums, coliseums, and parking areas or facilities for the parking or storage of motor vehicles or other conveyances located at or in the immediate vicinity of the convention center facilities;
- (2) The furnishing of facilities, personnel and materials for the registration of convention delegates or registrants;
- (3) For advertising for general promotional and tourist advertising of the City and its vicinity and conducting a solicitation and operating program to attract conventions and visitors either by the city or through contracts with persons or organizations selected by the City;
- (4) The city may pledge a portion of the revenue derived therefrom to the payment of any bonds which the City may issue pursuant to the provisions of Section 3 of the Texas Hotel Occupancy Tax Law, which is set forth and codified as Article 1269j-4.1, Vernon's Annotated Texas Statutes, if such bonds are issued solely for one or more of the purposes set forth in the three preceding paragraphs, provided that if the City levies and collects such tax, it shall reserve a portion of the tax revenue equal to at least one-half (1/2) of the one (1%) percent of the cost of occupancy and may reserve all of the tax revenue from the cost of the occupancy of hotel rooms for the purpose of advertising and conducting solicitation programs to acquaint potential users with public meeting and convention facilities and for the promotion of tourism and advertising of the City and its facilities either by the City or through contract with persons or organizations selected by the City;
- (5) The City Council may by resolution designate the Chamber of Commerce of the City of Mission as its agent to receive and disburse any or all of the funds collected by the hotel occupancy tax for the purposes heretofore specified.

SECTION 7: *Failure to Comply:*

If any person required by the provisions of this ordinance to collect the tax imposed herein, or to make reports as required herein, and pay to the City Secretary has tax imposed herein, shall fail to collect such tax, file a report, or pay such tax, or if any such person shall violate any of the provisions of this ordinance, such persons shall be deemed guilty of a misdemeanor and upon conviction be punished by a fine not to exceed Two Hundred (\$200.00) Dollars, and shall pay to the City of Mission the tax due together with a penalty of five per cent (5%) of the tax due, which taxes shall draw interest at the rate of nine per cent (9%) per annum beginning thirty (30) days after the due date.

SECTION 8: *Effective Date:*

This ordinance shall be and become effective the first day of October, 1999.

SECTION 9: *Validity of Sections:*

If any section, phrase, word, or other part of this ordinance shall be held invalid by any court of competent jurisdiction, such declaration of invalidity shall not affect the balance of this ordinance which shall remain in full force and effect.

REPORT OF HOTEL OCCUPANCY TAX, CITY OF MISSION, TEXAS

City Ordinance No. 842

As amended by
Ordinance No. 2454

CITY OF MISSION
City Secretary, 1201 East 8th Street
Mission, Texas 78572

This report is for Quarter ending _____
Due date is the last day of the following month.

Name and Address of Hotel:

Total Receipts Taxable \$ _____

Amount of Tax @ 7% _____

Penalty 5% of Tax _____
(Paid if submitted after due date)

Interest 9% per annum _____
(Beginning 30 days after due date)

AMOUNT DUE \$ _____
(Due on or before last day of month following quarterly period)

**“I DECLARE UNDER PENALTIES PRESCRIBED,
THAT THE INFORMATION CONTAINED IN THIS
DOCUMENT IS TRUE AND CORRECT TO THE
BEST OF MY KNOWLEDGE”**

(Signed) _____

MAKE CHECK PAYABLE TO: CITY OF MISSION