

COUNCIL OF THE TOWN OF LA PLATA
Amended Ordinance No. 15-18

Introduced By:	Mayor Roy G. Hale
Date Introduced:	May 19, 2015
Town Council Public Hearing:	May 19, 2015
Amendments Adopted:	June 9, 2015
Date Adopted:	June 9, 2015
Date Effective:	July 1, 2015

1 **An Amended Ordinance** concerning

2
3 **Hotel Rental Tax**

4
5 **FOR** the purpose of levying a Hotel Rental Tax in the Town of La Plata; defining certain
6 terms; adding certain provisions pertaining to the levy, reports and records, exemptions,
7 violations and enforcement, interest, penalties and payments related to the Hotel Rental Tax;
8 providing that certain violations are municipal infractions subject to certain penalties; and all
9 matters generally relating thereto.

10
11 **BY** adding
12 Chapter 46 – Hotel Rental Tax
13 Sections 46-1 through 46-6
14 Code of the Town of La Plata
15 (1998 Edition and Supplements)
16
17 **BY** repealing and reenacting, with amendments
18 Chapter 1 – General Provisions
19 Article III, General Penalty
20 Section 1-22.K.
21 Code of the Town of La Plata
22 (1998 Edition and Supplements)

23
24 **SECTION 1: BE IT ENACTED BY THE COUNCIL OF THE TOWN OF**
25 **LA PLATA** that Chapter 46, Hotel Rental Tax, consisting of Sections 46-1 through 46-6, is
26 hereby added to the Code of the Town of La Plata (1998), to follow immediately after Chapter
27 45 and to read as follows:
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CHAPTER 46 – HOTEL RENTAL TAX

46-1 WORD USAGE AND DEFINITIONS.

THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER HAVE THE FOLLOWING MEANINGS:

- (1) TRANSIENT: A PERSON WHO PAYS ROOM RENTAL FOR OCCUPANCY OF SLEEPING ACCOMMODATIONS IN A HOTEL.
- (2) HOTEL: A PUBLIC OR PRIVATE HOTEL, INN, HOSTELRY, TOURIST HOME OR HOUSE, MOTEL, COTTAGE, APARTMENT, ROOMING HOUSE OR OTHER LODGING PLACE WITHIN THE TOWN, THAT, FOR COMPENSATION, PROVIDES SLEEPING ACCOMMODATIONS FOR TEN (10) OR MORE PERSONS AT ANY ONE TIME.
- (3) ROOM RENTAL: THE TOTAL CHARGE MADE BY ANY HOTEL FOR SLEEPING ACCOMMODATIONS FURNISHED TO A TRANSIENT FOR A PERIOD NOT EXCEEDING FOUR (4) CONSECUTIVE MONTHS. ROOM RENTAL DOES NOT INCLUDE ANY HOTEL CHARGE FOR SERVICES OR FOR ACCOMMODATIONS OTHER THAN SLEEPING ACCOMMODATIONS. IF THE CHARGE MADE BY A HOTEL INCLUDES ANY CHARGE FOR SERVICES IN ADDITION TO A ROOM RENTAL CHARGE FOR THE USE OF SLEEPING ACCOMMODATIONS, THEN THE PORTION OF THE TOTAL CHARGE THAT REPRESENTS ONLY ROOM RENTAL SHALL BE DISTINCTLY SET OUT AND BILLED BY THE HOTEL AS A SEPARATE ITEM. IN THE ABSENCE OF ANY SEPARATE BILLING OR IDENTIFICATION, ALL CHARGES SHALL BE PRESUMED TO BE A ROOM RENTAL CHARGE FOR THE USE OF SLEEPING ACCOMMODATIONS.
- (4) TREASURER: THE LA PLATA TOWN TREASURER.

46-2 LEVY.

- A. THERE IS LEVIED AND IMPOSED ON EACH AND EVERY TRANSIENT A TAX AT THE RATE OF TWO PERCENT (2%) OF THE TOTAL AMOUNT PAID FOR ROOM RENTAL TO A HOTEL BY OR FOR A TRANSIENT, EXCEPT AS PROVIDED IN SECTION 46-4.
- B. EVERY HOTEL THAT RECEIVES ANY PAYMENT FOR ROOM RENTAL WITH RESPECT TO WHICH A TAX IS LEVIED ~~INDER~~ UNDER THIS CHAPTER SHALL COLLECT THE TAX WHEN PAYMENT FOR THE ROOM RENTAL IS MADE. THE TAXES COLLECTED BY A HOTEL AS REQUIRED BY THIS CHAPTER SHALL BE DEEMED TO BE HELD IN TRUST BY THE HOTEL UNTIL REMITTED TO THE TOWN.

74 C. WHENEVER A HOTEL REQUIRED TO COLLECT AND PAY TO THE TOWN A
 75 TAX UNDER THIS CHAPTER CEASES DOING BUSINESS OR OTHERWISE
 76 DISPOSES OF ITS BUSINESS, ANY TAX PAYABLE UNDER THIS CHAPTER TO
 77 THE TOWN SHALL BECOME IMMEDIATELY DUE AND PAYABLE, AND THE
 78 HOTEL SHALL IMMEDIATELY MAKE A REPORT AND PAY THE TAX DUE.
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80 46-3 REPORTS AND RECORDS, REMITTANCE OF TAX.
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82 A. A HOTEL THAT COLLECTS THE TAX SHALL SUBMIT A REPORT UPON THE
 83 FORMS AS THE TREASURER MAY PRESCRIBE AND REQUIRE, SHOWING THE
 84 AMOUNT OF ROOM RENTAL CHARGES COLLECTED, AND THE TAX
 85 REQUIRED TO BE COLLECTED, AND SHALL SIGN AND DELIVER THE
 86 REPORT TO THE TREASURER WITH A REMITTANCE OF THE TAX. THE
 87 REPORTS AND REMITTANCES SHALL BE MADE ON OR BEFORE THE LAST
 88 DAY OF EACH MONTH AND SHALL COVER THE AMOUNT OF TAX
 89 COLLECTED DURING THE PRECEDING CALENDAR MONTH.
 90

91 B. EVERY HOTEL LIABLE FOR THE COLLECTION AND PAYMENT TO THE
 92 TOWN OF ANY TAX IMPOSED BY THIS CHAPTER SHALL KEEP AND
 93 PRESERVE, FOR A PERIOD OF THREE (3) YEARS FROM THE DATE OF
 94 COLLECTION OF THE TAX, SUCH RECORDS AS MAY BE NECESSARY TO
 95 DETERMINE THE AMOUNT OF THE TAX THAT THE HOTEL WAS LIABLE TO
 96 COLLECT AND PAY TO THE TOWN. THE TREASURER MAY INSPECT THESE
 97 RECORDS AT ALL REASONABLE TIMES.
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99 46-4 EXEMPTIONS.
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101 NO TAX SHALL BE PAYABLE UNDER THIS CHAPTER ON A ROOM RENTAL:

102 (1) IN ANY HOSPITAL, MEDICAL CLINIC, NURSING HOME, REST HOME,
 103 CONVALESCENT HOME, OR HOME FOR AGED PERSONS OR PERSONS
 104 WITH DISABILITIES;

105 (2) FROM A PRIVATE NONPROFIT EDUCATIONAL ORGANIZATION THAT:

106 A. IS NOT ORGANIZED OR OPERATED FOR THE PURPOSE OF
 107 CARRYING ON OR PROMOTING A TRADE, BUSINESS, OR
 108 RELIGIOUS PHILOSOPHY; BUT

109 B. PRINCIPALLY HOUSES GROUPS OF YOUNG PEOPLE EXCLUSIVELY
 110 FOR THE PURPOSE OF DEVELOPING LEADERSHIP AND
 111 CITIZENSHIP SKILLS AND PROMOTION OF THE GENERAL PUBLIC
 112 WELFARE; OR

113 (3) FROM A NONPROFIT CHARITABLE, RELIGIOUS, EDUCATIONAL,
 114 RECREATIONAL OR LITERARY ORGANIZATION, OTHER THAN A
 115 COUNTRY CLUB, WHEN THE PRIMARY USE OF THE FACILITY IS OTHER
 116 THAN HOUSING OVERNIGHT GUESTS.
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118 46-5 VIOLATION, INTEREST, PENALTIES, LIEN.
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120 A. IF A HOTEL DOES NOT REMIT TO THE TREASURER THE TAX REQUIRED TO
121 BE COLLECTED AND PAID OR TO MAKE A PROPER REPORT TO THE
122 TREASURER, WITHIN THE TIME AND IN THE AMOUNT SPECIFIED BY THIS
123 CHAPTER, THE TREASURER SHALL ADD TO THE TAX INTEREST AT THE
124 RATE OF ONE (1) PERCENT PER MONTH ON THE AMOUNT OF THE TAX FOR
125 EACH MONTH OR PORTION OF A MONTH FROM THE DATE UPON WHICH
126 THE TAX IS DUE, AND A PENALTY OF FIVE (5) PERCENT OF THE AMOUNT
127 OF THE TAX PER MONTH OR PORTION OF A MONTH, NOT TO EXCEED A
128 TOTAL OF TWENTY-FIVE (25) PERCENT OF THE TAX.
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130 B. IF A HOTEL FAILS OR REFUSES TO COLLECT THE TAX AND TO MAKE,
131 WITHIN THE TIME PROVIDED BY THIS CHAPTER, ANY REPORT AND
132 REMITTANCE REQUIRED BY THIS CHAPTER, THE TREASURER SHALL
133 OBTAIN FACTS AND INFORMATION, INCLUDING BUT NOT LIMITED TO
134 HISTORIC OCCUPANCY RATES AT THAT HOTEL, ON WHICH TO ESTIMATE
135 THE AMOUNT OF TAX DUE. AS SOON AS THE DIRECTOR OBTAINS THE
136 FACTS AND INFORMATION, THE TREASURER SHALL DETERMINE AND
137 ASSESS AGAINST THE HOTEL THE TAX, INTEREST AND PENALTIES
138 PROVIDED FOR BY THIS CHAPTER, AND SHALL NOTIFY THE HOTEL, BY
139 MAIL SENT TO ITS PRINCIPAL PLACE OF BUSINESS IN THE TOWN OR ITS
140 LAST KNOWN ADDRESS IF NO LONGER IN BUSINESS, THE TOTAL AMOUNT
141 OF THE TAX, INTEREST AND PENALTIES, AND THAT THE TOTAL AMOUNT
142 SHALL BE PAYABLE WITHIN TEN (10) DAYS FROM THE DATE OF THE
143 NOTICE.
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145 C. THE TREASURER SHALL ASCERTAIN THE NAME OF EVERY HOTEL IN THE
146 TOWN THAT IS LIABLE FOR THE COLLECTION OF THE TAX LEVIED UNDER
147 THIS CHAPTER AND THAT DOES NOT COLLECT THE TAX OR MAKE THE
148 REPORTS OR REMITTANCES REQUIRED BY THIS CHAPTER.
149

150 D. VIOLATIONS OF THIS CHAPTER ARE MUNICIPAL INFRACTIONS AND
151 ENFORCEABLE PURSUANT TO THE PROVISIONS OF §C6-3 OF THE CHARTER
152 OF THE TOWN OF LA PLATA AND §1-22 OF THE CODE OF THE TOWN OF LA
153 PLATA. EACH VIOLATION IS A SEPARATE OFFENSE. A CONVICTION OF A
154 MUNICIPAL INFRACTION SHALL NOT RELIEVE ANY HOTEL OR TRANSIENT
155 FROM THE PAYMENT, COLLECTION OR REMITTANCE OF THE TAX,
156 INTEREST AND PENALTIES REQUIRED BY THIS CHAPTER.
157

158 E. IN ADDITION TO ANY OTHER ENFORCEMENT OR PENALTIES, THE TOWN
159 MAY INSTITUTE INJUNCTIVE, MANDAMUS OR OTHER APPROPRIATE CIVIL
160 PROCEEDING FOR ENFORCEMENT OF THIS CHAPTER OR TO CORRECT
161 VIOLATIONS OF THIS CHAPTER.
162

163 F. TAXES LEVIED UNDER THIS CHAPTER, UNTIL REMITTED TO THE TOWN,
 164 ARE A LIEN AGAINST ALL REAL AND PERSONAL PROPERTY OF THE HOTEL
 165 LIABLE FOR THE COLLECTION OF THE TAX. THE TAX IS COLLECTIBLE IN
 166 THE SAME MANNER, AND BEARS THE SAME RIGHTS AND PRIORITIES, AS
 167 THE TOWN PROPERTY TAX UNDER THE TAX - PROPERTY ARTICLE.
 168

169 **SECTION 2: AND BE IT FURTHER ENACTED** that Section 1-22.K. of the Code of
 170 the Town of La Plata, Chapter 1, General Provisions, Article III, General Penalty, is hereby
 171 repealed and reenacted, with amendments, to read as follows:
 172

173 **Chapter 1 – GENERAL PROVISIONS**

174 **Article III. General Penalty**

175 **1-22 - Municipal infractions.**

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 178 K. The fines for violations of provisions of this Code designated as infractions are as set
 179 forth in this subsection.
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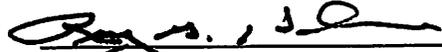
181 ***

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 184 (33) THE FINE FOR A VIOLATION OF CHAPTER 46 IS ONE HUNDRED
 185 DOLLARS (\$100.) FOR THE FIRST OFFENSE AND ONE HUNDRED
 186 DOLLARS (\$100.) FOR EACH SUBSEQUENT OFFENSE.
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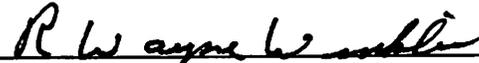
188 **SECTION 3: AND BE IT FURTHER ENACTED** that this Ordinance shall become
 189 effective July 1, 2015.

SEAL:

COUNCIL OF THE TOWN OF LA PLATA



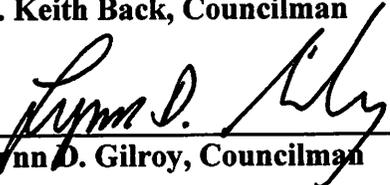
Roy G. Hale, Mayor



R. Wayne Winkler, Councilman

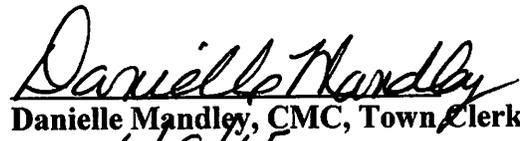


C. Keith Back, Councilman

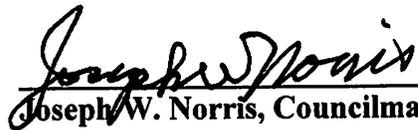


Lynn D. Gilroy, Councilman

ATTEST:



Danielle Mandley, CMC, Town Clerk
Date 6/9/15



Joseph W. Norris, Councilman

EXPLANATION:
CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
((Double Parenthesis)) indicate matter deleted from existing law.
Underlining indicates amendments to bill.
~~Strike Out~~ indicates matter stricken from bill by amendment or deleted from the law by amendment.
*** indicates existing law not depicted in bill and not being altered by bill.

AMENDMENT TO ORDINANCE 15-18

Intent of amendments: To correct a typographical error that was discovered after introduction by the Town Council.

Amendment No. 1

46-2 LEVY

- B. EVERY HOTEL THAT RECEIVES ANY PAYMENT FOR ROOM RENTAL WITH RESPECT TO WHICH A TAX IS LEVIED ~~INDER~~ UNDER THIS CHAPTER SHALL COLLECT THE TAX WHEN PAYMENT FOR THE ROOM RENTAL IS MADE. THE TAXES COLLECTED BY A HOTEL AS REQUIRED BY THIS CHAPTER SHALL BE DEEMED TO BE HELD IN TRUST BY THE HOTEL UNTIL REMITTED TO THE TOWN.

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