

ORDINANCE NO. 2022-01

AN ORDINANCE RELATING TO THE AMENDMENT OF ORDINANCE NO. 11-2019 AND EXTENSION OF THE 3% TRANSIENT ROOM TAX OF BOYD COUNTY, KENTUCKY TO ALL ACCOMMODATIONS BUSINESSES OPERATING WITHIN THE COUNTY OF BOYD

Be it ordained by the fiscal court county of Boyd, Commonwealth of Kentucky:

WHEREAS, on August 19, 2019, the Fiscal Court of the County of Boyd, Kentucky (the "County") adopted Ordinance No. 11-2019 (the "Prior Ordinance"), which was titled as follows:

AN ORDINANCE RELATING TO THE ESTABLISHMENT OF THE BOYD COUNTY TOURIST AND CONVENTION CENTER COMMISSION; LEVYING A TRANSIENT ROOM TAX AND PROVIDING FOR THE COLLECTION THEREOF FOR THE SUPPORT OF THE COMMISSION; REPEALING PRIOR ORDINANCE(S); AND REAFFIRMING THAT CERTAIN TAX PREVIOUSLY LEVIED FOR SUPPORT OF THE PARAMOUNT ARTS CENTER (PAC).

WHEREAS, the Prior Ordinance levies a three percent (3%) transient room tax on the rent for every occupancy of a suite, room or rooms charged by all persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodations businesses located and/or operating in the County (the "3% Transient Room Tax"); and

WHEREAS, the 3% Transient Room Tax is authorized by Section 91A.390(1)(b)1. of the Kentucky Revised Statutes; and

WHEREAS, Section 3 of the Prior Ordinance provides that if the governing bodies of the City of Ashland, Kentucky or the City of Catlettsburg, Kentucky (each a "City") also levy or impose a transient room tax, accommodation businesses that are subject to such tax that are located within the jurisdictional boundaries of such City shall be given a credit against the 3% Transient Room Tax levied by the Prior Ordinance equal to the amount of transient room tax paid to such City; and

WHEREAS, the Fiscal Court desires to amend the Prior Ordinance to terminate the credit provided to accommodation business pursuant to Section 3 of the Prior Ordinance so that all such entities within the jurisdictional boundaries of the County shall be obligated to pay the 3% Transient Room Tax;

NOW, THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF THE COUNTY OF BOYD, COMMONWEALTH OF KENTUCKY:

Section 1. The facts and statements contained in the foregoing preamble of this Ordinance, including the terms defined therein, are hereby affirmed and incorporated as a part of this Ordinance.)

Section 2. Section 3 of the Prior Ordinance is hereby amended and restated in its entirety as follows:

"Section 3. [Reserved]."

Section 4 is hereby amended so as to eliminate the following language:

"Entities subject to the tax or taxes levied and imposed hereunder shall be subject to a penalty of one hundred dollars (\$100) per day each and every day payment is not paid in full on the day and date due"

With the following being substituted therefore:

"Consistent with state law under KRS 142.402 pertaining to unpaid transient room taxes, any tax not paid on or before its due date shall bear interest at the tax interest rate provided in KRS 131.183 from the date due until the date of payment. If an extension is granted and the tax is not paid within the extension period, then interest shall accrue from the original due date."

Section 3. If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity of such section, paragraph, clause, or provision shall not affect any of the remaining provisions herein.

Section 4. All ordinances, resolutions, orders, or parts thereof in conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby repealed. For purposes of clarity, the portions of the Prior Ordinance not amended by this Ordinance shall remain in full force and effect.

Section 5. Except as provided in Section 4 hereof, this Ordinance shall be in full force and effect from and after its adoption and publication of a summary thereof as provided by law.

By: 
Eric Chaney
County Judge/Executive

Voting:

First Reading: JANUARY 13, 2022

YES Eric Chaney
YES Keith Watts
YES Larry D. Brown
YES Randy Stapleton

Voting:

Second Reading: FEBRUARY 8, 2022

YES Eric Chaney
YES Keith Watts
YES Larry D. Brown
YES Randy Stapleton

Attest:

Sara Tuney
Fiscal Court Clerk

Published: _____