

ORDINANCE NO. 2022-03

AN ORDINANCE RELATING TO AMENDMENT OF ORDINANCE NO. 2019-12 AND EXTENSION OF THE 1% 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 December 27, 2019, the Fiscal Court of the County of Boyd, Kentucky (the "County") adopted Ordinance No. 2019-12 (the "Prior Ordinance"), which was titled as follows:

AN ORDINANCE RELATING TO ESTABLISHMENT OF THE BOYD COUNTY CONVENTION AND ARTS CENTER AND ADOPTING A SPECIAL TRANSIENT ROOM TAX ON ALL HOTELS, MOTELS AND SIMILAR ACCOMODATIONS BUSINESSES AS AUTHORIZED BY KRS 91A.390:

WHEREAS, the Prior Ordinance levied a one percent (1%) 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 accommodating businesses in the unincorporated area of the County (the "1% Transient Room Tax") for the purpose of meeting the operating expenses of the Boyd County Convention and Arts Center; and

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

WHEREAS, the Fiscal Court desires to amend the Prior Ordinance to extend the 1% Transient Room Tax to all areas within the jurisdictional boundaries of the County;

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. The Prior Ordinance is hereby amended by removing the phrase "the unincorporated area of" from the second full operative paragraph thereof, so that such paragraph shall hereafter read as follows:

"Pursuant to KRS 91A.390(1)(c) there is hereby adopted a special transient room tax of one percent (1%) to be charged 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 business in Boyd County, Kentucky to be used in meeting the operating expenses of the Boyd County Convention and Arts Center or such other county owned facilities which may now or hereafter be developed

or constructed to be utilized as a convention center or similar facility as contemplated by KRS 91A.390."

The Prior Ordinance is hereby amended by removing the fifth operative paragraph thereof regarding collection, payment, interest and penalty so that such paragraph shall hereafter read as follows:

"Collection of the one percent (1%) special Transient Room Tax adopted hereunder shall commence February 1, 2020 and be paid over to the Boyd County Treasurer not later than the 20<sup>th</sup> day of the month following the month of collection, without deduction or set-off. Consistent with state law under KRS 142.402 regarding state 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 any 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 Turner  
Fiscal Court Clerk

Published: \_\_\_\_\_