

8.802 Tax Imposed

For the privilege of occupancy in any transient lodging, on and after January 1, 2006,
(1)(a) A tax of nine percent (9%) is imposed on any consideration rendered for the sale, service or furnishing of transient lodging.

(b)(A) The tax must be computed on the total retail price, including all charges other than taxes, paid by a person for occupancy of the transient lodging.

(B) The total retail price paid by a person for occupancy of transient lodging that is part of a travel package may be determined by reasonable and verifiable standards from books and records kept in the ordinary course of the operator's business.

(c) The tax shall be collected by the operator that receives the consideration rendered for occupancy of the transient lodging.

(d) The tax imposed by this subsection is in addition to and not in lieu of any state transient lodging tax.

(2) The transient shall pay the tax to the operator of the transient lodging at the time the rent is paid. The operator shall enter the tax on his records when rent is collected if the operator keeps his records on the cash accounting basis and when earned if the operator keeps his records on the accrual accounting basis. If the rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. If for any reason the tax due is not paid to the operator of the transient lodging, the Finance Director may require that such tax shall be paid directly to the city.

[Amd. Sec. 1, Ord. No. 5316, Dec. 6, 1984, effective Jan. 1, 1985; Amd. Sec. 1, Ord. No. 2000-243, Dec. 21, 2000, effective Jan. 1, 2001; Amd. Ord. No. 2005-261, Nov. 17, 2005; Amd. Sec. 2, Ord. No. 2015-117, November 19, 2015.]

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