

ORIGINAL

BILL NO. 4037

ORDINANCE NO. 4037

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FESTUS, MISSOURI; REPEALING SECTION 610.110 OF CHAPTER 610 OF THE CITY OF FESTUS MUNICIPAL CODE; AND ENACTING IN LIEU THEREOF A NEW SECTION 610.110.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FESTUS, MISSOURI, as follows:

SECTION I. Section 610.110 of Chapter 610 of Title VI of the City of Festus, Missouri Municipal Code is hereby repealed and a new Section 610.110 is hereby enacted in lieu thereof to read as follows:

SECTION 610.110: LICENSE FEE ESTABLISHED

The City of Festus (the "City") hereby establishes an additional license fee for hotels and motels based upon the gross receipts of such hotels and motels for the purpose of funding for the promotion of tourism of the City, including but not limited to, improving recreation facilities within the City limits available to tourists.

1. *Amount of tax.* Every person engaged in the business of renting, leasing or letting living quarters, sleeping accommodations, rooms or a part thereof in connection with any hotel or motel as hereinafter defined shall pay the City a tourism tax equal to five percent (5%) of the gross rental receipts derived from or paid by transient guests for sleeping accommodations as hereinafter defined.

2. *Definitions.* Definitions for the purpose of this Section are as follows: "*Transient guest*" shall be a person who occupies a room in a hotel or motel for thirty-one (31) days or less. "*Hotel and motel*" shall mean any structure or building under one (1) management which contains rooms furnished for the accommodation or lodging of guests with or without meals being so provided and kept, used, maintained, advertised or held out to the public as a place for sleeping accommodations or sought for pay or compensation to transient guests or permanent guests and having more than eight (8) bedrooms furnished for the accommodation of such guests.

3. *Due date issuance of license.* Such tourism tax under this Section shall be paid to the City finance office quarter-annually (quarterly) and shall be due and payable on or before the twentieth (20th) day of January, April, July and October, respectively, of each year, based on the gross daily rental receipts collected during the preceding period of three (3) months ending respectively on the last day of March, June, September and December.

4. *Reports required.* The licensee shall make sure reports to the City finance office on forms provided by the City (exhibit attached to this Ordinance) giving such information as may be necessary to determine the amounts to which the tourism tax shall

apply for all gross daily rental receipts for the three (3) month period to be submitted with quarter-annual (quarterly) payments.

5. *Examination of books/records.* The City finance office and its authorized representatives shall have the right at all reasonable times during business hours to make such examination and inspection of the books and records of the licensee as may be necessary to determine the correctness of the reports required by this Article.

6. *Penalties for non-payment.* For each and every month or part thereof, any such tourism tax provided for under this Section remains unpaid thirty (30) days after the last day of each quarter, there shall be added a penalty of one percent (1%) and interest of two percent (2%) per month as authorized in Section 67.1362.3 of the Missouri Revised Statutes until the same is fully paid. In addition to the penalties provided herein, any person required to pay to the City the tourism tax defined herein shall be subject to all of the provisions of this Article who fails to obtain a license, file a statement, files a false or fraudulent statement or fails to pay the aforementioned tourism tax. Any licensee failing to pay the City tourism tax for one (1) full quarter (three (3) months) past the due date shall have their City business license revoked.

SECTION II. The tourism tax rate of 5% as approved by voters and certified by the Verification Board is effective as of the 4th day of April, 2012 ("Effective Date"). Tourism tax incurred prior to the Effective Date shall be subject to the tax rate of 2% of gross daily rental receipts as required by Ordinance 3248.

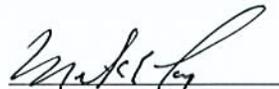
SECTION III. This Ordinance shall be and become in full force from and after the date of its passage by the City Council and the approval of the Mayor.

READ TWO TIMES AND PASSED THIS 9 DAY OF May, 2012



President of the City Council

APPROVED THIS 9 DAY OF May, 2012



Mayor of the City of Festus

ATTEST:



City Clerk

