

SCOTT CO. FISCAL COURT
ORDINANCE NO. 03-04

AN ORDINANCE AMENDING SECTION 4 OF ORDINANCE 1111, AN ORDINANCE
CREATING THE JOINT CITY-COUNTY TOURISM COMMISSION

Section 4 of Ordinance 1111, adopted June 6 1974, is amended to reflect the change of state law. That change eliminated the former exemption of long-term rentals from the transient room tax. Pursuant to that change the current ordinance shall be amended by the repeal of section 4 (4), which currently exempts rentals in excess of ninety (90) days; and the adoption of a new section 4(4) that reads:

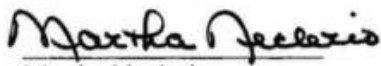
"Transient room taxes shall not apply to the rental or leasing of an apartment supplied by an individual or business that regularly holds itself out as exclusively providing apartments. Apartment means a room or set of rooms, in an apartment building, fitted especially with a kitchen and usually leased as a dwelling for a minimum period of thirty (30) days or more."

The statute requires local governments with an established tourism commission whether by joint or separate action, to enact an ordinance for the enforcement of the tax measure as enacted by this statutory amendment

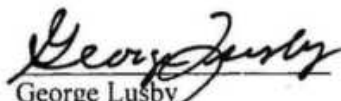
This Amended Ordinance shall become effective upon passage and publication.

The foregoing Ordinance was read for the first time on June 26. 2003 and read for the second time, adopted and approved on 15 July, 2003

Attest:


Martha Neclerio
Clerk Scott Co. Fiscal Court

Approved by


George Lusby
Scott Co. Judge/Executive