ORDINANCE 22 - 09

AN ORDINANCE REGARDING A RECREATIONAL TOURIST AND CONVENTION COMMISSION AND THE TRANSIENT ROOM TAX AND AMENDING SCOTT CO. ORDINANCE NO. 08-07.

SECTION ONE

There is created a commission to be known as the "Georgetown/Scott County Tourism Commission," formerly known as and having the same duties and functions as the Georgetown Scott County Recreational, Tourist and Convention Commission under Scott County Ordinance No. 08-07, as amended, hereinafter referred to as the "Commission" or "GSCTC."

1. **Imposition of transient room tax.**

   (a) For the purpose of operation of the Commission and to finance the cost of acquisition, construction, operation and maintenance of facilities useful in the attraction and promotion of tourist and convention business, there is hereby imposed and levied a transient room tax of three (3) percent.

   (b) Prior to January 1, 2023, every person, company, corporation or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns, short-term rentals or like or similar accommodations businesses in the county shall pay monthly to the Commission a transient room tax of three (3) percent of the gross rent for every occupancy of a suite, room or rooms charged and collected by them during such monthly periods. Effective January 1, 2023, every person, company, corporation or other like or similar persons, groups or organizations providing occupancy of a suite, room, rooms, cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any other place in which accommodations are regularly furnished to transients for consideration or by any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations, shall pay monthly to the Commission a transient room tax of three (3) percent of the gross rent for every occupancy of a suite, room or rooms charged and collected by them during such monthly periods. Such tax shall be due and payable twenty (20) days after the last day of the month, together with a return on a form, furnished by or obtained from the Commission, setting forth an aggregate amount of gross rentals charged and collected during the occupancy to which the transient room tax applies, together with such other pertinent information as the Commission may require.

   (c) Any tax imposed by this section which shall remain unpaid after it becomes due, as set forth herein, shall have added to it a penalty of ten (10) percent, together with interest at the rate of one (1) percent for each month of delinquency or fraction thereof, until paid. Further, any person or business who shall fail, neglect or refuse to properly complete and file a return as required herein or pay the tax imposed herein, or any portion thereof, shall be subject to the penalties set forth herein.