

ORDINANCE NO. 91-18

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY
OF RIDGECREST AMENDING THE RIDGECREST
MUNICIPAL CODE AS IT RELATES TO THE
ADMINISTRATION OF TRANSIENT OCCUPANCY TAXES

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RIDGECREST
as follows:

Section 1. Purpose

This ordinance amends the Ridgcrest Municipal Code as it relates to the collection of transient occupancy taxes by providing that such taxes shall be collected during the first 30 days of occupancy even if the taxpayer subsequently becomes a permanent resident.

Section 2. Amendment

Section 3-4.103 of the Ridgcrest Municipal Code is hereby amended and reenacted to read as follows:

"3-4.103 Amount

(a) For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ten (10%) percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the City which is extinguished only by payment to the operator or to the City. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the Tax Administrator may require that such tax shall be paid directly to the Tax Administrator.

(b) The first thirty (30) days of occupancy shall be taxed and paid as prescribed even if the taxpayer subsequently becomes a permanent resident."

Section 3. Amendment

Section 3-4.107 of the Ridgcrest Municipal Code is hereby amended and reenacted to read as follows:

"3-4.107 Refunds

- (a) Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the City under this section it may be refunded as provided in subsections (b) and (c) of this section provided a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the Tax Administrator within three (3) years of the date of payment. The claim shall be on forms furnished by the Tax Administrator.
- (b) An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once or erroneously or illegally collected or received when it is established in a manner prescribed by the Tax Administrator that the person from whom the tax has been collected was not a transient; provided, however, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.
- (c) A transient may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the City filing a claim in the manner provided in the subsection (a) of this section, but only when the tax was paid by the transient directly to the Tax Administrator, or when the transient having paid the tax to the operator, establishes to the satisfaction of the tax Administrator that the transient has been unable to obtain a refund from the operator who collected the tax.
- (d) The taxes required to be collected hereunder shall be deemed to be held in trust by the person required to collect the same until remitted as hereinafter required.
- (e) No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto."

Section 4. Other

Except as provided herein, the Ridgecrest Municipal Code is hereby reaffirmed and readopted.

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APPROVED AND ADOPTED THIS 11th day of December, 1991, by the following vote:

Ayes: Mayor Condos, Council Members Auld, Corlett, and Lilly.

Noes: None.

Abstain: None.

Absent: Council Member Mower.

Florence S. Condos
Florence S. Condos, Mayor

ATTEST:

Joyce M. Taft
Joyce M. Taft, City Clerk

