ORDINANCE NO. 00-01

AN ORDINANCE OF THE RIDGECREST CITY COUNCIL AMENDING THE RIDGECREST MUNICIPAL CODE AS IT RELATES TO THE PAYMENT 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 Municipal Code to provide that transient occupancy taxes collected by a hotel or motel operator shall be remitted to the City on or before the last day of the following month rather than the 15th, as is the current requirement.

Section 2. **Amendment.**

Section 3-4.105 of the Ridgecrest Municipal Code is amended and reenacted to read as follows:

"Section 3-4.105. **Duties of Operators.**

(a) Within thirty (30) days after the effective date of this section, or within thirty (30) days after commencing business, whichever is later, each operator of any hotel renting occupancy to transients shall register said hotel with the Tax Administrator and obtain a "Transient Occupancy Registration Certificate" which may be combined with the business license to be at all times posted in a conspicuous place on the premises. The certificate shall, among other things, state the following:

(1) The name of the operator;

(2) The name and address of the hotel;

(3) The date upon which the certificate as issued;

(4) The certificate shall signify that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Law by registering with the Tax Administrator for the purpose of collecting from the transients the Transient Occupancy Tax and remitting the tax to the Tax Administrator of the City. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including but limited to those requiring a permit from any board, commission department or office of this City. This certificate does not constitute a permit.

(5) Persons who receive legal service for business in State;

(6) Such additional information as may be required by the City Council.

(b) Each operator shall collect the tax imposed by this section to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator if he so demands. No operator of

a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by them; or that, if added, any part will be refunded except in the manner hereinafter provided.

(c) Each operator shall, on or before the last day of the month, following the close of each reporting month, make a return to the Tax Administrator, on forms provided by him, of the total transient rents charged and received and the amount of tax collected for transient occupancies. The full amount of tax collected shall be remitted to the Tax Administrator when the return is filed. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this section shall be held in trust for the account of the City until payment thereof is made to the Tax Administrator as provided herein.

(d) It shall be the duty of every operator liable for the collection and payment to the City of any tax imposed by this section to keep and preserve, for a period of three (3) years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of any payment to the City, which records the Tax Administrator shall have the right to inspect at all reasonable times."

Section 3. **Other.**

Except as provided herein, the Ridgecrest Municipal Code is reaffirmed and reenacted. The City Clerk shall cause a summary of this ordinance to be published.

PASSED, APPROVED AND ADOPTED on June 7, 2000, by the following votes:

AYES: Mayor Darnell, Council Members Carter, Holloway, Morgan, Rollins

NOES:

ABSENT:

ABSTAIN:

Donna Darnell

Donna Darnell, Mayor

ATTEST:

Harry Jensen, City Clerk
(SEAL)