

ORDINANCE NO. **BG2024 - 13**

ORDINANCE AMENDING CODE OF ORDINANCES

ORDINANCE AMENDING CHAPTER 18
(OCCUPATIONAL LICENSE FEES AND TAXES) OF
THE CITY OF BOWLING GREEN CODE OF
ORDINANCES RELATED TO ALLOCATION FOR
SPECIAL TOURISM PROJECTS

WHEREAS, the Bowling Green Area Convention and Visitors Bureau recommended amendments related to allocation for special tourism projects; and,

WHEREAS, it is in the best interest of the City to amend Chapter 18 (Occupational License Fees and Taxes) of the City of Bowling Green Code of Ordinances to reflect these changes.

NOW, THEREFORE, BE IT ORDAINED by the City of Bowling Green, Kentucky as follows:

1. Chapter 18 (Occupational License Fees and Taxes) is hereby amended as follows:

...

18-6 TRANSIENT ROOM TAX.

18-6.01 Transient Room Tax Imposed.

a. A transient room tax of three (3%) percent is hereby imposed and levied on the rate, rent or other charge for the occupancy of a suite, room or rooms, cabins, lodgings, campsites, or other accommodations charged, let or rented by any and all persons, firms or organizations engaging in the activity of motor court, motel, hotel, inn, tourist camp, tourist cabin, campground, recreational vehicle park, or other like or similar overnight accommodations at the subject establishment, including rentals through online travel companies or any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of such accommodations. Transient room taxes shall not apply to rooms, lodgings, campsites, or accommodations supplied for a continuous period of thirty (30) days or more to any person.

b. In addition to the above three (3%) percent, effective January 1, 1994, a special transient

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room tax of one (1%) percent is hereby imposed and levied on the rate, rent or other charge for the occupancy of a suite, room or rooms, cabins, lodgings, campsites, or other accommodations charged, let or rented by any and all persons, firms or organizations engaging in the activity of motor court, motel, hotel, inn, tourist camp, tourist cabin, campground, recreational vehicle park, or other like or similar overnight accommodations at the subject establishment, including rentals through online travel companies or any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of such accommodations. Transient room taxes shall not apply to rooms, lodgings, campsites, or accommodations supplied for a continuous period of thirty (30) days or more to any person. This additional special one (1%) percent transient room tax is levied for the sole purpose of meeting the operating expenses of the Convention Center of Bowling Green/Warren County.

c. All persons, firms, organizations or businesses engaging in the activity of motor court, motel, hotel, inn, tourist camp, tourist cabin, campground, recreational vehicle park, or other like or similar overnight accommodations shall collect and pay the transient room tax and the special transient room tax to the City of Bowling Green monthly and at the time shall file a return on a form provided for such purpose. Regardless of whether the City has entered into an agreement with a third party online rental company renting or leasing property subject to this Subchapter to collect the transient room tax, all persons, firms, organizations or businesses subject to this Subchapter shall remain liable for filing the appropriate return and paying any transient room tax not collected or paid by the third party online rental company.

d. The Chief Financial Officer for the City and/or his duly authorized agents are hereby empowered to examine the books, papers and records of any person, firm, organization or other like or similar accommodation business required herein to file a return. The examination shall be permitted in order to determine the accuracy of any return made, or if no return was made, to determine the amount of room tax due and owing. The Chief Financial Officer is further authorized to develop policies and

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procedures relating to the disbursement of the amounts set forth in this Section.

e. Any transient room tax or special transient room tax imposed by this Subchapter remaining unpaid after it becomes due shall bear interest at the rate of twelve (12%) percent per annum simple interest, and the person from whom the transient room tax or special transient room tax is due shall further be charged a penalty of five (5%) percent of the tax due for each calendar month or fraction thereof. The total penalty shall not exceed twenty-five percent (25%) of the total tax due; however the penalty shall not be less than twenty-five (\$25.00) dollars. In addition, any person 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 guilty of a misdemeanor and shall be subject to a fine of not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00), or imprisonment of not more than thirty (30) days, or both fine and imprisonment. Each day of any violation shall constitute a separate offense.

f. All of the three (3%) percent transient room tax collected by the City of Bowling Green shall be paid out to the Bowling Green Area Convention and Visitors Bureau within thirty (30) days after the end of each month. Late payments collected by the City of Bowling Green shall be paid out within fifteen (15) days after receipt. Any legal fees and costs and any audit fees and costs incurred in the administration of this tax or in the collection of delinquent accounts shall be paid by the Bowling Green Area Convention and Visitors Bureau. Accordingly, the Bowling Green Area Convention and Visitors Bureau may commence and prosecute collection actions on delinquent accounts in its own name in civil and bankruptcy courts through attorneys, auditors and accountants retained by it. All receipts, payments and control utilized by the City relating to the collection of the room tax and special room tax shall be included in the annual audit for the City as prescribed by State law.

[18-6.02—Allocation for Special Tourism Projects.]

[a. All of the three (3%) percent transient room taxes received from the operation of the hotel

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~~located adjacent to the Convention Center of Bowling Green/Warren County (currently the Holiday Inn University Plaza) shall be allocated to the Bowling Green Area Convention and Visitors Bureau for nonprofit, tourism related special projects in Bowling Green and Warren County that are projected to increase overnight stays at Bowling Green and Warren County hotels, motels and related facilities. All of the three (3%) percent transient room taxes received from the operation of the hotel located adjacent to the Convention Center of Bowling Green/Warren County shall be placed in a special project account and shall not be a part of the general operating budget of the Bowling Green Area Convention and Visitors Bureau. All nonprofit, tourism related special projects receiving funding from this account shall be recommended by the Bowling Green Area Convention and Visitors Bureau and approved by the Board of Commissioners of the City of Bowling Green and Warren County Fiscal Court.]~~

~~[b. All of the three (3%) percent transient room tax not allocated or disbursed by the Chief Financial Officer as approved by the Board of Commissioners, upon the advice and consent of the Bureau, relating to this Section which is collected by the City of Bowling Green shall be paid out to the Bowling Green Area Convention and Visitors Bureau within thirty (30) days after the end of each month. Late payments collected by the City of Bowling Green shall be paid out within fifteen (15) days after receipt. Any legal fees and costs and any audit fees and costs incurred in the administration of this tax or in the collection of delinquent accounts shall be paid by the Bowling Green Area Convention and Visitors Bureau. Accordingly, the Bowling Green Area Convention and Visitors Bureau may commence and prosecute collection actions on delinquent accounts in its own name in civil and bankruptcy courts through attorneys, auditors and accountants retained by it. All receipts, payments and control utilized by the City relating to the collection of the room tax and special room tax shall be included in the annual audit for the City as prescribed by State law.]~~

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2. The provisions of this Ordinance are hereby declared to be severable, and if any section,

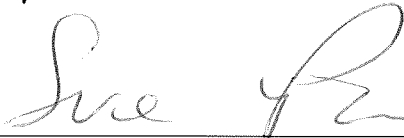
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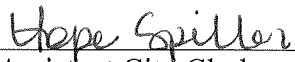
phrase or provision shall for any reason be declared invalid, such declaration of invalidity shall not affect the validity of the remainder of this Ordinance.

3. All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

4. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 18, 2024, and given final reading on July 16, 2024, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: July 16, 2024

APPROVED: 
Mayor Pro Tem, Chairman of Board of Commissioners

ATTEST: 
Assistant City Clerk

SPONSORED BY: Jeffery B. Meisel, City Manager