

RESOLUTION

GILLESPIE COUNTY HOTEL OCCUPANCY TAX

WHEREAS, the Legislature of the State of Texas has enacted legislation granting Gillespie County, Texas the authority to impose a tax (herein referred to as the "*hotel occupancy tax*") on a person (including corporations, partnerships, and other legal entities) who under a lease, concession, permit, right of access, license, contract or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2.00 or more each day, and is ordinarily used for sleeping, pursuant to Section 352.002 of the Texas Tax Code. "Hotel" is defined in Section 156.001 of the Texas Tax Code and shall include, but is not limited to, a hotel, motel, inn, resort, bed & breakfast, guesthouse or dude ranch; and,

WHEREAS, Gillespie County is further authorized to set the levy of the hotel occupancy tax at any rate not to exceed 7% of the price paid for a room in a hotel; and,

WHEREAS, Gillespie County is further authorized to require the owners/managers of the hotels located in Gillespie County, Texas, with the exception of those located in any present or future municipalities and their extraterritorial jurisdiction (ETJ) that collect a local hotel occupancy tax, to report and pay the amount collected to the Gillespie County Treasurer on a quarterly basis; and,

WHEREAS, it is the desire of the Gillespie County Commissioners Court to collect a local hotel occupancy tax and to establish a rate for said tax.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE COMMISSIONERS COURT OF GILLESPIE COUNTY, TEXAS, that the following provisions with regards to the Gillespie County hotel occupancy tax be adopted on this the 14th day of August, 2006 and which shall become effective on January 1, 2007:

1. Gillespie County shall levy a county-wide hotel occupancy tax in the amount of seven percent (7%) per room per night, with the exception of those hotels located in any present or future municipalities and their extraterritorial jurisdiction if said municipalities impose a tax under Chapter 351 of the Texas Tax Code that is applicable to such hotels.
2. The Gillespie County Treasurer is hereby granted the authority to collect the quarterly reports and monies from each hotel in Gillespie County with the exceptions as set out in section 1 above.
3. Owners/managers of hotels located in Gillespie County, Texas shall report and pay the amount collected to the Gillespie County Treasurer on a quarterly basis, with payment due no later than the last day of the month following the end of a quarter (*specifically first quarter taxes collected from January through March are due by April 30, second quarter taxes collected from April through June are due by July 31, third quarter taxes collected from July through September are due by October 31 and fourth quarter taxes collected from October through December are due by January 31*).
4. In accordance with Section 352.005 of the Texas Tax Code, owners/managers of hotels who are required to collect and pay over the county hotel occupancy tax pursuant to this

Resolution will be allowed to retain one percent (1%) of the amount collected and required to be reported as reimbursement for the costs of collecting the tax.

5. The Gillespie County Treasurer shall provide a copy of this Resolution to every business in the county known to the Treasurer which fits the definition of a "hotel" as hereinbefore defined and which will be affected by this Resolution.
6. Pursuant to Section 352.004 of the Texas Tax Code, if the owner of a hotel fails to report when required or pay the tax when due as set out in section 3 above, the owner shall pay a penalty of five percent (5%) of the amount of the tax due. If the owner fails to file the report or pay the tax before the 31st day after the date that the report or tax payment was due, the owner shall pay an additional penalty of five percent (5%) of the amount of the tax due. Delinquent taxes and accrued penalties shall draw interest at the rate of ten percent (10%) a year beginning 60 days after the date on which the tax was due.
7. Enforcement of this Resolution will be pursuant to Section 352.004 of the Texas Tax Code and any other applicable law, statute or provision.

ADOPTED AND PASSED by the Gillespie County Commissioners Court on this 14th day of August, 2006.



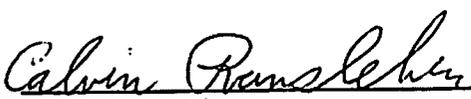
Mark Stroehner,
County Judge



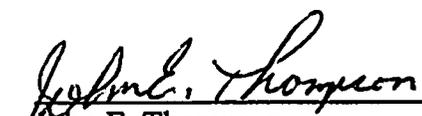
Curtis Cameron,
County Commissioner
Precinct No. 1



W. A. Roeder,
County Commissioner
Precinct No. 2

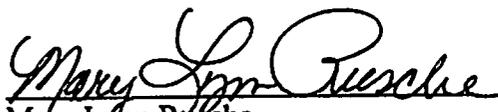


Calvin Ransleben,
County Commissioner
Precinct No. 3



John E. Thompson,
County Commissioner
Precinct No. 4

Attest:



Mary Lynn Rutsche
County Clerk