

MARSHALL COUNTY FISCAL COURT
ORDINANCE 90-1

AN ORDINANCE OF FISCAL COURT OF MARSHALL COUNTY KENTUCKY RELATING TO THE AMENDMENT OF THE ORDINANCE PASSED BY THE FISCAL COURT HAVING AN EFFECTIVE DATE OF 1 JANUARY, 1971, WHICH RELATED TO THE IMPOSITION OF A TRANSIENT ROOM TAX; THE AMENDMENT BEING FOR THE SPECIFIC PURPOSE OF RAISING THE PENALTY ON SUCH UNPAID BUT DUE TAXES.

BE IT ORDAINED BY FISCAL COURT OF THE COUNTY OF MARSHALL, COMMONWEALTH OF KENTUCKY, THAT:

SECTION I

SECTION V OF THE MARSHALL COUNTY FISCAL COURT, MARSHALL COUNTY, KENTUCKY, ORDINANCE RELATING TO THE IMPOSITION OF A TRANSIENT ROOM TAX WITH AN EFFECTIVE DATE OF 1 JANUARY, 1971, IS HEREBY AMENDED TO READ AS FOLLOWS:

That the Transient room tax imposed by this resolution and order remaining unpaid after it becomes due shall bear interest at the rate of 6 per cent (6%) per annum, and the person from whom said transient room tax is due shall further be charged a penalty of one and one half per cent (1.5%) of the amount of the unpaid tax for each month or fraction of a month said tax remains unpaid.

SECTION II

THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY UPON PASSAGE BY THE MARSHALL COUNTY FISCAL COURT UPON SECOND READING AND PUBLICATION IN THE MARSHALL COUNTY TRIBUNE-COURIER NEWSPAPER.

MIKE MILLER
MARSHALL COUNTY JUDGE/EXECUTIVE

ATTEST:

JAMES R. ENGLISH
MARSHALL COUNTY COURT CLERK

First reading held by the Marshall County Fiscal Court Clerk on _____, 1990, and the Ordinance passed on _____, 1990, after publication conforming to the requirements of KRS Chapter 424 with _____ voting Aye and _____ voting No.

MARSHALL COUNTY FISCAL COURT
ORDINANCE 90-1

AN ORDINANCE OF THE FISCAL COURT OF MARSHALL COUNTY, KENTUCKY RELATING TO THE AMENDMENT OF THE ORDINANCE PASSED BY THE FISCAL COURT HAVING AN EFFECTIVE DATE OF 1 JANUARY, 1971 WHICH RELATED TO THE IMPOSITION OF THE TRANSIENT ROOM TAX; THE AMENDMENT BEING FOR THE SPECIFIC PURPOSE OF MAKING FAILURE TO FILE TIMELY ROOM TAX RETURNS A CRIMINAL VIOLATION SUBJECT TO THE PENALTY AS SET OUT HEREIN.

BE IT ORDAINED BY THE FISCAL COURT OF THE COUNTY OF MARSHALL, COMMONWEALTH OF KENTUCKY, THAT:

SECTION I

SECTION IV OF THE MARSHALL COUNTY FISCAL COURT, MARSHALL COUNTY, KENTUCKY ORDINANCE RELATING TO THE IMPOSITION OF A TRANSIENT ROOM TAX WITH AN EFFECTIVE DATE OF 1 JANUARY, 1971, IS HEREBY AMENDED TO READ AS FOLLOWS:

SECTION IV

That each person subject to the tax imposed by this resolution and order shall, on or before the 15th day of the fourth month following the close of each year, make and file with the Treasurer of Marshall County or other designated agent of the Fiscal Court, a return, in duplicate, on a form furnished or obtainable from the Treasurer or other designated agent of the Fiscal Court setting forth the aggregate amount of the gross rentals charged during the preceding calendar year for every occupancy of a suite, room or rooms, together with such other pertinent information as the Treasurer may require. Such information shall be of a confidential nature and not be opened to inspection of the public generally but shall be information for the use and benefit of the designated agent or agents of the Fiscal Court and the Treasurer only. Failure to file the report described above on or before the 15th day of the fourth month following the close of each year as provided herein shall constitute a criminal violation, punishable as a violation under the Kentucky Penal Code, provided, however, that failure to comply with this Ordinance shall be punishable by a fine not to exceed \$250.00.

SECTION II

THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY UPON PASSAGE BY THE MARSHALL COUNTY FISCAL COURT UPON SECOND READING AND PUBLICATION IN THE MARSHALL COUNTY TRIBUNE-COURIER NEWSPAPER.

MIKE MILLER
MARSHALL COUNTY JUDGE/EXECUTIVE

ATTEST:

JAMES R. ENGLISH
MARSHALL COUNTY COURT CLERK

First reading held by the Marshall County Fiscal Court on _____, 1991, and the Ordinance passed on _____, 1991, after publication conforming to the requirements of KRS Chapter 424 with _____ voting Aye and _____ voting No.