

ORDINANCE

94-03

AN AMENDMENT OF THE ORDER OF THE FISCAL COURT OF MARSHALL COUNTY, KENTUCKY, RELATING TO THE ADOPTION AND APPROVAL OF THE MARSHALL COUNTY FISCAL COURT ON NOVEMBER 17, 1970 AND WHICH IS RELATED TO THE IMPOSITION AND PAYMENT OF AN TRANSIENT ROOM TAX.

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

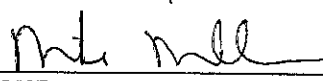
The Marshall County Fiscal Court Order dated November 17, 1970, relating to the Transient Room Tax is hereby amended to read as follows:

AMENDMENT #1: Pursuant to House Bill 401 there shall be no 30-day exemption clause from the Marshall County Transient Room Tax. Room tax shall be collected for guest staying in hotels/motels and bed and breakfast establishments in Marshall County, Kentucky.

AMENDMENT #2: The Marshall County Tourism Commission shall be authorized to conduct audits of room renters records utilizing registrations, sales tax and federal tax records of all hotel/motels and bed and breakfast establishments in Marshall County, Kentucky.

AMENDMENT #3: The Tourism Commission may implement a "Failure to File" penalty on room tax collectors at a rate of two hundred dollars (\$200) per quarter.

First reading held on July 19, 1994. Second reading and passage of amendment to the Transient Room Tax held on August 2, 1994. 3 voted yes, 0 voted no.


MIKE MILLER
MARSHALL COUNTY JUDGE/EXECUTIVE

ATTEST:


JAMES R. ENGLISH
MARSHALL COUNTY CLERK