

FISCAL COURT OF MARSHALL COUNTY, KENTUCKY

ORDINANCE NO. 2013- 08

NOW, THEREFORE, BE IT RESOLVED AND ORDER BY THE FISCAL COURT OF MARSHALL COUNTY, KENTUCKY, AS FOLLOWS:

The Ordinance of November 17, 1970, and all further amendments made prior to the instant Ordinance by the Fiscal Court of Marshall County, are hereby amended and replaced by the instant Ordinance.

- 1) The Fiscal Court authorizes and establishes the Marshall County Tourist Commission pursuant to KRS 91A.350, KRS 91A.360 and KRS 91A.390.
- 2) Members; Duties; Vacancies and Expiration of Terms.
  - a) i) Members of the Marshall County Tourist Commission will be chosen in the following manner:
    - A) Three (3) members will be appointed by the County Judge/Executive chosen from a list of six (6) names submitted by the local hotel and motel association. If no such association exists, the six (6) names will be submitted based on their representation of the local hotel industry
    - B) One (1) member will be appointed by the County Judge/Executive chosen from a list of three names submitted by the local restaurant association. If no such association exists, the three(3) names will be chosen based on their representation of the local restaurant industry
    - C) One (1) member will be appointed by the County Judge/Executive chosen from a list of three names chosen by the local chamber of commerce. If no such chamber exists, the three (3) names will be chosen based on their representation of local businesses.
    - D) Two (2) members will be chosen and appointed by the County Judge/Executive
    - E) All appointments will be made by the County Judge/Executive within 30 days of the receipt of the names
  - ii) Each member of the Marshall County Tourism Commission will serve for a term of three (3) years.

- b) Vacancies in the Commission will be filled in accordance with §2(a)(i) of this ordinance and KRS 91A.360.
  - c) Appointments at End of Term:  

[Choice I] Upon the expiration of the term of any member of the Marshall County Tourist Commission, the former member will holdover and serve in their capacity as acting member until such time as an appointment is made by the County Judge/Executive.
  - d) Members of the Marshall County Tourist Commission are not removable at will. They may only be removed from office by the County Judge/Executive or officers of the Fiscal Court for inefficiency, neglect of duty, malfeasance, or conflict of interest. The procedures for removing a member are outlined in KRS 65.007.
- 3) Each year, the commission will request funds for operation from the Fiscal Court. These funds will be raised by the levying of a Transient Room Tax.
- a) The Fiscal Court hereby levies a transient room tax of three percent (3%) of the gross rental income from persons, companies, and corporations operating as hotels, motels, bed and breakfast establishments, motor courts, and vacation home rental operators in Marshall County, Kentucky to be collected by such persons, companies, and corporations on behalf of the Treasury.
  - b) Persons, companies, and corporations operating as hotels, motels, bed and breakfast establishments, motor courts, and vacation home rental operators in Marshall County, Kentucky must, on or before the twentieth (20<sup>th</sup>) day of the month following close, file a return with the Treasurer of Marshall County or other designated agent of the Fiscal Court setting forth the aggregate amount of the gross rental charges during the preceding calendar month for every occupancy of a suite, room or rooms, together with such other pertinent information as the Treasurer or designated agent may require. Such information shall be of a confidential nature and not be open to inspection by the public, but shall be for the use and benefit of the designated agents of the Fiscal Court of the Treasurer only.
  - c)
    - i) A fee of two hundred fifty dollars (\$250) shall be imposed for each failure to file a return on or before the twentieth (20<sup>th</sup>) day of each month following close. This fee is in addition to any other penalties and interest imposed for a failure to tender the collected tax.
    - ii) Interest at a rate of one half percent (.5%) per month will be imposed for each month the transient room tax is not paid. Additionally, a delinquency penalty at a

rate of one and one half percent (1.5%) per month for each month the transient room tax is not paid.

- iii) In addition to fees, penalties, and interest, any person or business failing to file the Transient Room Tax will be subject to criminal prosecution. Failure to file will constitute a violation under the Kentucky Penal Code.
- 4) The records of the commission shall be audited annually by an independent auditor who shall make a report to the commission, to the associations from which the members are chosen, to the County Judge/Executive, to the State Auditor of Public Accounts, and to the Fiscal Court. A copy of this audit shall be made available by the commission to members of the public upon request at no charge.
- 5) a) Each section and each provision of each section of this Ordinance are severable, and if any provision, section, paragraph, sentence or part thereof, of the application thereof to any person, licensee, class or group, be held unconstitutional or invalid for any reason, such holding shall not affect or impair the remainder of this Ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence and part thereof, separately and independently of every other.
  - b) The provisions of this Ordinance will take affect upon passage.

1<sup>st</sup> Reading on Sept 3, 2013

Passed by the Marshall County Fiscal Court on the 17<sup>th</sup> day of Sept, 2013 on the motion of Commissioner Bob Gold, seconded by Commissioner Misty Drew.

2<sup>nd</sup> Reading on September 17, 2013

Passed by the Fiscal Court of Marshall County on the 17<sup>th</sup> day of September, 2013 on the motion of Commissioner Gold, seconded by Commissioner Drew.

  
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MIKE MILLER  
MARSHALL COUNTY JUDGE/EXECUTIVE