

ORDINANCE NO. 2019-07

AN ORDINANCE CLARIFYING THAT TRANSIENT ROOM TAXES ARE APPLICABLE TO SHORT TERM RENTALS, PROVIDING A DEFINITIONS SECTION, AND PROVIDING A REGISTRATION, COLLECTION, AND ENFORCEMENT MECHANISM

WHEREAS, the Marshall County Fiscal Court has been made aware that there are persons or entities renting out homes or residences on a short-term basis, similar to that of a hotel or motel, and that these persons or entities are not paying transient room taxes as required by ordinance and according to state law;

WHEREAS, the Marshall County Fiscal Court does wish to clarify this issue and make it known to all affected parties that the transient room tax does apply to short-term rentals;

NOW THEREFORE, Be it Ordained by the Fiscal Court of Marshall County as follows:

SECTION 1. DEFINITIONS.

For the purpose of this ordinance, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

DIRECTOR. The Marshall County Judge-Executive or his or her designee.

HOST. Any person who is the owner of record of residential real property, or any person who is a lessee of residential real property pursuant to a written agreement for the lease of such real property, who offers a dwelling unit, or portion thereof, for short term rental.

HOSTING PLATFORM. An internet based platform that generally allows an owner or tenant to advertise the dwelling unit through a website and provides a means for potential transient users to arrange short term rental and payment through the hosting platform.

SHORT TERM RENTAL. A dwelling unit that is rented, leased or otherwise assigned for a tenancy of less than 30 consecutive days duration, where no meals are served. This term does not include hotel or motel rooms, extended stay lodging facilities, bed and breakfast inns or boarding and lodging house rooms which are already subject to the transient room tax.

TRANSIENT USER. A person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of less than 30 consecutive days duration.

SECTION 2. ANNUAL REGISTRATION REQUIRED.

No person, firm, or corporation shall own or operate a short term rental on any premises within Marshall County unless the short term rental has been registered annually with the Marshall County Treasurer's Office.

SECTION 3. ANNUAL REGISTRATION

(A) Each annual registration for a short term rental shall be per the procedure prescribed by the Director, and approved by the Marshall County Fiscal Court and shall be available for

paperless, online registration upon the effective date of this subchapter. The registration form, at a minimum, shall include the following:

- (1) The name, address, phone number, and email address of the host; and
- (2) The location(s) of the short term rental(s).

SECTION 4. COMPLIANCE WITH FEDERAL, STATE AND LOCAL LAWS AND REGULATIONS.

Each separate short term rental shall be in compliance with any currently applicable laws and regulations of the federal, state, or local governments, as may be amended from time to time including but not limited to, laws or regulations on nondiscrimination, zoning, building, safety, property maintenance, health and sanitation, fire, electrical, plumbing, mechanical, and other applicable laws. Accordingly, each separate short term rental shall be subject to inspection from regulating agencies to ensure compliance.

SECTION 5. TRANSIENT OCCUPANCY TAXES.

(A) Transient occupancy taxes are to be collected and paid to the Marshall County Treasurer pursuant to this ordinance, Ordinance No. 2013-08, and KRS 91A.350, KRS 91A.360 and KRS 91A.390; and

(B) Transient occupancy taxes are ultimately the responsibility of the host, but the collection and remission of all required taxes may be paid by a hosting platform on behalf of host if the short term rental is affiliated with one or more hosting platforms.

SECTION 6. DUTIES OF A HOST.

It shall be the duty of a host under this subchapter to ensure that:

- (A) The short term rental meets the minimum standards for any and all applicable fire codes; and
- (B) There shall be no more than one contract per short term rental at a time.

SECTION 7. ENFORCEMENT.

In addition to the penalties provided in Ordinance No. 2013-08, the Director is authorized to enforce the provisions of this subchapter through declaratory, injunctive and other civil actions filed in any court of competent jurisdiction.

FIRST READING: June 18, 2019

SECOND READING: July 16, 2019

PUBLICATION: July 23, 2019

Enacted this the 16th day of July, 2019.



KEVIN NEAL, Judge-Executive
Marshall County Fiscal Court

ATTEST: _____



Clerk, Marshall County Fiscal Court