

AMEDNED ORDINANCE 2013-08

AN ORDINANCE AMENDING ORDINANCE 2013-08 TO REFLECT CHANGES IN KRS 91A.390 PERMITTING LOCAL GOVERNMENTS TO REQUIRE PAYMENT OF TRANSIENT ROOM TAXES FROM BROKERS OR FACILITATORS

WHEREAS, the Marshall County Fiscal Court previously enacted Ordinance 2013-08 levying a transient room tax;

WHEREAS, the General Assembly has amended KRS 91A.390 to permit local governments to require payment of transient room taxes from brokers or facilitators;

NOW THEREFORE, Be It Ordained by the Marshall County Fiscal Court that Ordinance 2013-08 is hereby Amended to read as follows:

3.

- 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~~ on the rent for every occupancy of a suite, room, rooms, cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any other place in which accommodations are regularly furnished to transients for consideration or by any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations in Marshall County, Kentucky, to be collected by such persons, companies, and corporations on behalf of the ~~Treasury~~ Treasurer. The tax levied herein shall be deemed collectible from and enforceable against the owner of the property in question and/or the third-party broker or facilitator.
- b) ~~Persons, companies, and corporations operating as hotels, motels, bed and breakfast establishments, motor courts, and vacation home rental operators in Marshall County, Kentucky~~ All entities or persons subject to the transient room tax levied herein must, on or before the twentieth (20th) day of the month following close, file a return with the Treasurer of Marshall County of 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.

Adopted on this the ____ day of _____, 2022, and to be effective as provided by state law..

KEVIN NEAL, JUDGE-EXECUTIVE
Marshall County Fiscal Court

ATTEST: _____
Clerk, Marshall County Fiscal Court

FIRST READING: _____
SECOND READING: _____
PUBLICATION: _____