

AMENDED ORDINANCE NO. 2019-07

AN ORDINANCE AMENDING ORDINANCE NO. 2019-07 TO REFLECT CHANGES PERMITTED UNDER AMENDED KRS 91A.390

WHEREAS, the Marshall County Fiscal Court previously enacted Ordinance 2019-07 in response to persons or entities renting out homes or residences on a short-term basis, similar to that of a hotel or motel, and not paying transient room taxes as required by ordinance and according to state law;

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 Fiscal Court of Marshall County as follows:

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SECTION 5. TRANSIENT OCCUPANCY ROOM TAXES.

(A) Transient ~~occupancy~~ room 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.~~ Transient room taxes are hereby levied against Short-Term Rentals and Transient Users as defined in this ordinance, and shall be collectible from and enforceable against the owner of the property in question and/or the third-party broker or facilitator.

FIRST READING: _____
SECOND READING: _____
PUBLICATION: _____

Adopted 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