

150.0

COMMONWEALTH OF KENTUCKY
GRAYSON COUNTY FISCAL COURT

ORDINANCE NUMBER 150.0

AN ORDINANCE RELATING TO THE ESTABLISHMENT OF
THE GRAYSON COUNTY TOURIST COMMISSION
AND TRANSIENT ROOM TAX

WHEREAS, the General Assembly of the Commonwealth of Kentucky, in its regular session of 1968 duly adopted House Bill 515, which was codified as K.R.S. 83.340(2) and now renumbered as K.R.S. 91A.350 under authority of K.R.S. 7.136; and

Whereas, the legislative bodies of the City of Caneyville, the City of Clarkson, and the City of Leitchfield have requested the Grayson County Fiscal Court to enact an ordinance to provide the establishment of a tourist commission and transient room tax pursuant to K.R.S. 91A-350(2).

Whereas, the Grayson County Fiscal Court, after extensive study and review, has determined that it is in the best interest of the county to establish a tourist commission for the purpose of promoting recreational, convention and tourist activity within Grayson County;

NOW, THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF THE COUNTY OF GRAYSON, COMMONWEALTH OF KENTUCKY:

SECTION ONE: There shall be and hereby is established a Tourist Commission for Grayson County, Kentucky for the purpose of promoting recreational, convention and tourist activity within Grayson County, Kentucky pursuant to subsection (2) of K.R.S. 91A.350.

SECTION TWO: The official name of the body which is to promote tourism, convention and recreation in Grayson, Kentucky, shall be designated as the "Grayson County Tourist Commission."

SECTION THREE: The Grayson County Tourist Commission shall be composed of seven (7) members to be appointed, jointly, by the mayor of the largest city in the county and the county judge/executive in the following manner:

(a) Two (2) commissioners from a list submitted by the local city hotel and motel association.

(b) One (1) commissioner from a list submitted by the local county hotel and motel association, provided that if only one (1) local hotel and motel association exists which covers both the city and county, then three commissioners shall be appointed from a list submitted by it.

(c) One (1) commissioner from a list submitted by the local restaurant association or associations.

(d) One (1) commissioner from a list submitted by the chamber of commerce of Grayson County.

(e) One (1) commissioner by the mayor of the largest city in the county.

(f) One (1) commissioner by the county judge/executive.

Vacancies shall be filled in the same manner that original appointments are made.

SECTION FOUR: The commissioners shall be appointed for terms of three (3) years, provided, that in making the initial appointments, the mayor and county judge/executive shall appoint two (2) commissioners for a term of three (3) years, two (2)

commissioners for a term of two (2) years and three (3) commissioners for a term of one (1) year. Subsequent appointments shall be for three year terms.

SECTION FIVE: To provide funds for the operation of the Commission, there is imposed a transient room tax of three (3%) percent on the rent of every occupancy of a suite, room or rooms similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodation businesses and that said transient room tax shall apply to rent or to occupancy of a room in a motor court, motel, hotel, inn or like or similar accommodation businesses for a consecutive period or thirty (30) days or less in Grayson County, Kentucky.

SECTION SIX: These collecting parties shall collect and pay the transient room tax to the Grayson County Fiscal Court and the Grayson County Fiscal Court is authorized to take all appropriate action to provide for the collection and enforcement of these taxes.

SECTION SEVEN: These taxes shall be paid to the Grayson Fiscal Court no later than thirty (30) days following the month in which said taxes were to have been collected. Each collecting agent shall file a return in duplicate on a form which is provided for said purpose, a copy of which is attached to this ordinance. The failure to properly fill out and return said reporting form and taxes to the appropriate agency shall be subject to such civil and criminal remedies as are available in the Kentucky Revised Statutes for failure to make required disposition of property as provided by the Kentucky Revised Statutes and by this Ordinance.

SECTION EIGHT: For the failure to pay said taxes within the required times as set out above, a penalty of six (6%) percent shall be added to those accounts that are not paid within the thirty (3) day period as stated above. This penalty of six (6%) percent shall be levied against the total amount of tax which is overdue on the date in which it is paid.

SECTION NINE: All tax monies received by the Grayson County Fiscal Court from the collection of the three (3%) percent transient room tax shall be disbursed to the Grayson County Tourist Commission.

SECTION TEN: Whenever a vacancy occurs on the Commission, the appointing authority shall fill the vacancy by following the procedure as set out in the Kentucky Revised Statutes. However, in the event there is not an active association from which the appointing authority shall receive a list of nominees, the appointing authority shall have the authority to appoint an individual to the Commission so long as the individual is associated with the association from which the statute provides that the vacancy shall be filled. The association shall further submit to the appointing authority a list of names on or before thirty (30) days from the date the term of appointment expires from the group or association which has the authority to have that individual appointed to the Commission. In the event the association or group fails to submit a list to the appointing authority pursuant to the statute and/or within the time from provided hereinabove, then the appointing authority shall appoint an individual from that association to the Commission. In the

event the appointing authority has not appointed someone to fill that position, then the individuals who hold that position shall continue to serve until such time as the new appointment is made.

SECTION ELEVEN: The Commission shall further elect the officers as set out in the statute, being a chairman and treasurer at its first meeting in July of each year. The Commission shall further elect a vice-chairman to preside whenever the chairman is unable to be present at the meeting of the Commission.

SECTION TWELVE: The Commission shall determine the depository of the Commission funds and shall also determine a certified public accountant to make an annual or special audit.

SECTION THIRTEEN: The treasurer and any other officer of the Commission writing checks and handling funds shall be bounded in an amount commensurate with the largest amount of money on hand in any given year. The Commission shall make an itemized quarterly finance report to the appointing authority showing the expenses and income for each month. The Commission shall further present copies of its annual budget to the appointing authority.

SECTION FOURTEEN: The year for accounting purposes shall be based on a fiscal year, commensurate with the City and County, beginning July 1 and ending June 30 of each year.

SECTION FIFTEEN: The provisions of this Ordinance are severable. In any sentence, clause or section or part of this Ordinance, or the application thereof is for any reason found to be unconstitutional or invalid, such unconstitutionality or invalidity shall not effect or repeal any of the remaining provisions, sentences, clauses or sections or parts of this Ordinance.

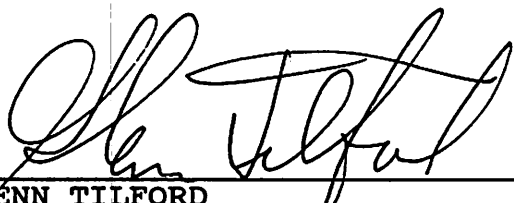
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SECTION SIXTEEN: All motions, resolutions, orders and Ordinances, and or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION SEVENTEEN: This Ordinance becomes effective immediately upon passage and publication.

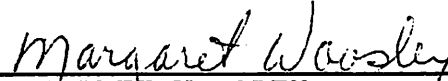
Introduced and publicly read on first reading on the 11th day of August, 1992.

Publicly read and adopted on second reading on the 25th day of August, 1992.



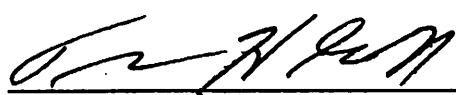
GLENN TILFORD
GRAYSON COUNTY JUDGE/EXECUTIVE

ATTEST:



MARGARET WOOSLEY
COUNTY COURT CLERK *By: Aps, S.C.*

APPROVED AS TO FORM:



THOMAS H. GOFF
GRAYSON COUNTY ATTORNEY