COMMONWEALTH OF KENTUCKY GRAYSON COUNTY FISCAL COURT

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ordinance number ___/50.../

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

WHEREAS, the Fiscal Court of the County of Grayson of the Commonwealth of Kentucky, has previously adopted on the 25th day of August, 1992, an Ordinance Relating to the Establishment of the Grayson County Tourist Commission and Transient Room Tax; and

WHEREAS, said Ordinance requires organizations doing business as motor courts, motels, hotels, inns or alike or similar accommodation businesses to submit to the Fiscal Court taxes collected through the transient room tax imposed by said ordinance on a monthly basis; and

WHEREAS, the Fiscal Court feels that this would place an undue burden and hardship upon those persons, groups, organizations doing business as motor courts, motels, hotels, inns or alike or similar accommodation businesses;

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

That Section Seven of an ordinance relating to the establishment of the Grayson County Tourist Commission and Transient Room Tax be and hereby is amended to read as follows, with deleted words indicated by a single line drawn through them and added words indicated by a single line drawn underneath them:

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.] no later than April 30, for the taxes collected during the months of January, February and March; no later than July 31 for the taxes collected during the months of April, May and June; no later than October 31 for the taxes collected for the months of July, August and September; and no later than January 31 for the taxes collected for the months of October, November and December. 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.

This Ordinance amending the Ordinance relating to the Establishment of the Grayson County Tourist Commission and Transient Room Tax becomes effective immediately upon passage and publication.

Introduced and publicly read on first reading on the day of February, 1993.

Publicly read and adopted on second reading on the 13 day of

<u>April</u>, 1993.

LENN TILFORD

GRAYSON COUNTY JUDGE/EXECUTIVE

ATTEST:

MARGARET WOOSLEY

COUNTY COURT CLERK

APPROVED AS TO FORM:

THOMAS H. GOFF

GRAYSON COUNTY ATTORNEY