

CHAPTER 9

HOTEL/MOTEL TAX

SECTION

- 5-901. Definitions.
- 5-902. Permit required.
- 5-903. Fee.
- 5-904. Not transferable.
- 5-905. Duration.
- 5-906. Register required; availability for inspection.
- 5-907. Rooms to be numbered.
- 5-908. Privilege tax levied; use.
- 5-909. Payment of the tax.
- 5-910. Compensation to the hotel.
- 5-911. Interest and penalty for late payment.
- 5-912. Records requirement.

5-901. Definitions. As used in this chapter,

(1) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever;

(2) "Hotel" means any structure or space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to transients for consideration;

(3) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel;

(4) "Operator" means the person operating the hotel whether as owner, lessee or otherwise;

(5) "Person" means any individual, firm partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit; and

(6) "Transient" means any person who exercises occupancy or is entitled to occupancy of any rooms, lodgings or accommodations in a hotel for a period of less than thirty (30) continuous days. (as added by Ord. #4020, July 2015)

5-902. Permit required. No person will conduct, keep, manage, operate or cause to be conducted kept, managed or operated, either as owner, lessor, agent or attorney, any hotel in the city without having obtained a permit from the city manager or his designee to do so. (as added by Ord. #4020, July 2015)

5-903. Fee. The fee for each hotel permit will be twenty-five dollars (\$25.00). (as added by Ord. #4020, July 2015)

5-904. Not transferable. No permit issued under this chapter shall be transferred or assigned. (as added by Ord. #4020, July 2015)

5-905. Duration. Hotel permits shall be issued annually and shall expire on the last day of December of each year. (as added by Ord. #4020, July 2015)

5-906. Register required; availability for inspection. Every person to whom a permit is issued under this chapter shall at all times keep a standard hotel register, in which shall be inscribed the names of all guests renting or occupying rooms in his hotel. Such register shall be signed in every case by the person renting a room or by someone under his direction, and after registration is made and the name of the guest is inscribed as herein provided, the manager shall write the number of the room such guest is to occupy, together with the time such room is rented, before such person is permitted to occupy such room. The register shall be open to inspection at all times to the city manager or his designee. (as added by Ord. #4020, July 2015)

5-907. Rooms to be numbered. Each sleeping room and apartment in every hotel in the city shall be numbered in a plain and conspicuous manner. The number of each room shall be placed on the outside of the door of such room, and no two (2) doors shall bear the same number. (as added by Ord. #4020, July 2015)

5-908. Privilege tax levied; use. (1) Pursuant to the provisions of Tennessee Code Annotated, § 67-4-1401 through Tennessee Code Annotated, § 67-4-1425, there is hereby levied a privilege of occupancy in any hotel of each transient. From and after the operative date of this chapter the rate of the levy shall be five percent (5%) of the consideration charged by the operator. This privilege tax shall be collected pursuant to and subject to the provisions of these statutory provisions. The city manager shall be designated the authorized collector to administer and enforce this chapter and these statutory provisions.

(2) The proceeds received from this tax shall be available for the city's general fund and are to be dedicated solely for tourism development. Proceeds

of this tax may not be used to provide a subsidy in any form to any hotel or motel. (as added by Ord. #4020, July 2015)

5-909. Payment of the tax. Payment of the tax by the hotel to the city shall be no later than the 20th day of each month for the preceding month. (as added by Ord. #4020, July 2015)

5-910. Compensation to the hotel. The hotel may deduct two percent (2%) from the amount paid to the city. (as added by Ord. #4020, July 2015)

5-911. Interest and penalty for late payment. The hotel operator is responsible for paying interest on delinquent taxes, from the due date at the rate of twelve percent (12%) per annum, plus a penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent. (as added by Ord. #4020, July 2015)

5-912. Records requirement. The hotel operator must keep such records as may be necessary to determine the amount of such tax for which the operator may have been liable for the collection of taxes for three (3) years, with the right of inspection by the city. (as added by Ord. #4020, July 2015)