

CITY OF GEORGETOWN, KENTUCKY

ORDINANCE NO. 2022-09

AN ORDINANCE AMENDING GEORGETOWN CODE OF ORDINANCES CHAPTER 2, ARTICLE V AND CHAPTER 36, ARTICLE V, REGARDING A RECREATIONAL TOURIST AND CONVENTION COMMISSION AND THE TRANSIENT ROOM TAX.

SUMMARY

1. Amends Sections 2-678 and 36-121 of the Georgetown Code of Ordinances to clarify the name of the “Georgetown/Scott County Tourism Commission” and provides for consistent use of this name throughout Article V of Chapters 2 and 36.
2. Amends Sections 2-679 and 36-121 to affirmatively state that the transient room tax is applicable to short-term rentals, provide that the transient room tax shall be due to the Commission twenty (20) days after the last day of each month, change the one-half percent interest on delinquencies to a full percent, and authorize the Commission, or its designated agent or employee, to examine the records of facilities subject to the requirements imposed by the Ordinance.
3. Adds sub-sections to Sections 2-680 and 36-122, providing that the Commission may place a lien on property to secure unpaid transient room taxes and take other authorized action to collect the tax.
4. Provides for repeal of inconsistent laws, severability of provisions, and an effective date upon passage and publication.

The full text of this Ordinance is available for examination in the City Clerk’s Office, 100 North Court Street, Georgetown, Kentucky 40324 or at www.georgetownky.gov.

INTRODUCED AND PUBLICLY READ FIRST TIME: March 14, 2022

PUBLICLY READ SECOND TIME AND PASSED: March 28, 2022

APPROVED: *Tom Prather*
Tom Prather (Mar 29, 2022 15:46 EDT)
Tom Prather, Mayor

ATTEST: *Tracie Hoffman*
Tracie Hoffman (Mar 30, 2022 10:05 EDT)
Tracie Hoffman, City Clerk

I, Devon E. Golden, hereby certify I am an Attorney licensed to practice law in the Commonwealth of Kentucky. My office is located at 100 North Court Street, Georgetown, Kentucky 40324. I further certify the foregoing Summary of Ordinance 2022-09 of the City of Georgetown, Kentucky, was prepared in accordance with the requirements of KRS 83A.060(9) and is a true and accurate summary of the contents of said Ordinance.



Devon E. Golden

ORDINANCE 2022-09

AN ORDINANCE AMENDING GEORGETOWN CODE OF ORDINANCES CHAPTER 2, ARTICLE V AND CHAPTER 36, ARTICLE V, REGARDING A RECREATIONAL TOURIST AND CONVENTION COMMISSION AND THE TRANSIENT ROOM TAX.

SPONSORS: Mark Showalter and Tammy Lusby-Mitchell

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF GEORGETOWN, KENTUCKY:

SECTION ONE

Chapter 2, Article V, Division 6 of the Code of Ordinances is amended as follows:

Sec. 2-678. Created.

There is created a commission to be known as the "**Georgetown/Scott County Tourism Commission,**" [~~Georgetown Scott County Recreational, Tourist and Convention Commission,~~] hereinafter in this division referred to as the "**Commission**" or "**GSCTC.**"

Sec. 2-679. Imposition of transient room tax.

- (a) For the purpose of operation of the [~~tourist and convention~~] Commission and to finance the cost of acquisition, construction, operation and maintenance of facilities useful in the attraction and promotion of tourist and convention business, there is hereby imposed and levied a transient room tax of three (3) percent.
- (b) [~~On and after July 1, 1974,~~] [e] Every person, company, corporation or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns, **short-term rentals** or like or similar accommodations businesses in the city [~~and county~~] shall pay monthly **to the Commission** [~~into the county treasury~~] a transient room tax of three (3) percent of the gross rent for every occupancy of a suite, room or rooms charged and collected by them during such monthly periods. Such tax shall be due and payable **twenty (20)** [~~fifteen (15)~~] days after the last day of the month, together with a return on a form, furnished by or obtained from the [~~county treasurer~~] **Commission,** setting forth an aggregate amount of gross rentals

charged and collected during the occupancy to which the transient room tax applies, together with such other pertinent information as the [~~county treasurer~~]

Commission may require.

- (c) Any tax imposed by this section which shall remain unpaid after it becomes due, as set forth herein, shall have added to it a penalty of ten (10) percent, together with interest at the rate of [~~one half of~~] one (1) percent for each month of delinquency or fraction thereof, until paid. **Further, any person or business who shall fail, neglect or refuse to properly complete and file a return as required herein or pay the tax imposed herein, or any portion thereof, shall be subject to the penalties set forth in Section 2-680.**
- (d) Transient room taxes shall not apply to the rental or leasing of an apartment supplied by an individual or business that regularly holds itself out as exclusively providing apartments. Apartment means a room or set of rooms, in an apartment building, fitted especially with a kitchen and usually leased as a dwelling for a minimum period of thirty (30) days or more.
- (e) The tax imposed by this section shall be in addition to other general taxes and the occupational or business license tax.
- (f) **The transient room taxes established in this Article shall apply to all short-term rentals, as provided in Chapter 24, Article IV.**
- (g) **The Commission, or any agent or employee designated in writing by the Commission, is authorized to examine the books, papers and records of any facility subject to this Ordinance in order to determine the accuracy of any return made, or if no return was made, to ascertain the amount of tax imposed by the terms of this Ordinance. Each facility subject to this Ordinance is hereby directed and required to give the Commission or its duly authorized agent or employee the means, facilities and opportunity for an examination and investigation as authorized.**

Sec. 2-680. [~~Penalty.~~] Penalties.

- (a) Any person who shall knowingly file a false or fraudulent return required by subsection 2-679(b), shall, upon conviction, be fined not more than one hundred dollars (\$100.00) or imprisoned for not more than thirty (30) days, or both such fine and imprisonment.
- (b) **In addition to the penalties and interest set forth in 2-679(c), any person, business,**

corporation, firm or other entity subject to the transient room tax who fails or refuses to file the required return and/or pay the tax due thereunder shall be subject to the following enforcement remedies:

- (1) Any entity becoming more than thirty (30) days delinquent may be subject to civil action, criminal action and/or any means authorized by federal, state or local law for the enforcement of this Chapter and collection of the transient room tax imposed herein.
- (2) A lien is granted unto the Commission upon all property, real or personal, of any person, business, corporation, firm or other entity subject to the transient room tax to secure the unpaid tax receipts due from said entity. The lien shall be perfected by filing a Notice of Tax Due and Statement of Lien in the Scott County Clerk's Office, describing the property on which the lien is asserted.

SECTION TWO

Chapter 36, Article V of the Code of Ordinances is amended as follows:

Sec. 36-121. Imposition of transient room tax.

- (a) For the purpose of operation of the [~~tourist and convention~~] **Georgetown/Scott County Tourism** Commission (**hereinafter referred to in this Article as "GSCTC" or the "Commission"**) and to finance the cost of acquisition, construction, operation and maintenance of facilities useful in the attraction and promotion of tourist and convention business, there is hereby imposed and levied a transient room tax of three (3) percent.
- (b) [~~On and after July 1, 1974,~~] [e] Every person, company, corporation or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns, **short-term rentals** or like or similar accommodations businesses in the city [~~and county~~] shall pay monthly **to the Commission** [~~into the county treasury~~] a transient room tax of three (3) percent of the gross rent for every occupancy of a suite, room or rooms charged and collected by them during such monthly periods. Such tax shall be due and payable [~~fifteen (15)~~] **twenty (20)** days after the last day of the month, together with a return on a form, furnished by or obtained from the [~~county treasurer~~] **Commission**, setting forth an aggregate amount of gross rentals

charged and collected during the occupancy to which the transient room tax applies, together with such other pertinent information as the [~~county treasurer~~]

Commission may require.

- (c) Any tax imposed by this section which shall remain unpaid after it becomes due, as set forth herein, shall have added to it a penalty of ten (10) percent, together with interest at the rate of [~~one half of~~] one (1) percent for each month of delinquency or fraction thereof, until paid. **Further, any person or business who shall fail, neglect or refuse to properly complete and file a return as required herein or pay the tax imposed herein, or any portion thereof, shall be subject to the penalties set forth in Section 36-122.**
- (d) Transient room taxes shall not apply to the rental or leasing of an apartment supplied by an individual or business that regularly holds itself out as exclusively providing apartments. Apartment means a room or set of rooms, in an apartment building, fitted especially with a kitchen and usually leased as a dwelling for a minimum period of thirty (30) days or more.
- (e) The tax imposed by this section shall be in addition to other general taxes and the occupational or business license tax.
- (f) **The transient room taxes established in this Article shall apply to all short-term rentals, as provided in Chapter 24, Article IV.**
- (g) **The Commission, or any agent or employee designated in writing by the Commission, is authorized to examine the books, papers and records of any facility subject to this Ordinance in order to determine the accuracy of any return made, or if no return was made, to ascertain the amount of tax imposed by the terms of this Ordinance. Each facility subject to this Ordinance is hereby directed and required to give the Commission or its duly authorized agent or employee the means, facilities and opportunity for an examination and investigation as authorized.**

Sec. 36-122. [~~Penalty.~~] Penalties.

- (a) Any person who shall knowingly file a false or fraudulent return required by subsection 36-121(b), shall, upon conviction, be fined not more than one hundred dollars (\$100.00) or imprisoned for not more than thirty (30) days, or both such fine and imprisonment.
- (b) **In addition to the penalties and interest set forth in 36-121(c), any person, business, corporation, firm or other entity subject to the transient room tax who fails or refuses**

to file the required return and/or pay the tax due thereunder shall be subject to the following enforcement remedies:

- (1) Any entity becoming more than thirty (30) days delinquent may be subject to civil action, criminal action and/or any means authorized by federal, state or local law for the enforcement of this Chapter and collection of the transient room tax imposed herein.**
- (2) A lien is granted unto the Commission upon all property, real or personal, of any person, business, corporation, firm or other entity subject to the transient room tax to secure the unpaid tax receipts due from said entity. The lien shall be perfected by filing a Notice of Tax Due and Statement of Lien in the Scott County Clerk's Office, describing the property on which the lien is asserted.**

SECTION THREE

If any section, subsection, paragraph, sentence, clause, phrase, or a portion of this ordinance is declared illegal or unconstitutional or otherwise invalid, such declaration shall not affect the remaining portions hereof.

SECTION FOUR

All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

SECTION FIVE

This Ordinance shall be in full force and effect upon passage and publication.

PUBLICLY INTRODUCED AND READ FIRST TIME: March 14, 2022

PUBLICLY READ SECOND TIME AND PASSED: March 28, 2022

APPROVED: *Tom Prather*
Tom Prather (Mar 29, 2022 15:46 EDT)

Tom Prather, Mayor

ATTEST: *Tracie Hoffman*
Tracie Hoffman (Mar 30, 2022 10:05 EDT)

Tracie Hoffman, City Clerk












2022-03-14 - GSCTC Ordinance Amendment F

Final Audit Report

2022-03-30

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