

VILLAGE OF WEBBERVILLE

ORDINANCE NO. 2021-01

AN ORDINANCE OF THE VILLAGE OF WEBBERVILLE, TEXAS, AMENDING THE CODE OF ORDINANCES BY ADDING A HOTEL OCCUPANCY TAX, PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT; ENACTMENT; REPEALER; SEVERABILITY; PUBLICATION; PENALTIES; PROPER NOTICE AND MEETING; PROVIDING AN EFFECTIVE DATE

WHEREAS, the Village of Webberville, Texas (the "Village") is a General Law municipality located in Travis County, and created in accordance to State law; and

WHEREAS, the Village is authorized by Chapter 351 of the Texas Tax Code to impose a tax for occupancy of a hotel room as outlined therein; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the Village has general authority to adopt an ordinance that is for the good government, peace or order of the Village and is necessary or proper for carrying out a power granted by law to the Village; and

WHEREAS, the Village Commission finds that it is necessary and proper for the good government, peace, or order of the Village of Webberville to impose a tax for occupancy of a hotel room.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COMMISSION OF THE VILLAGE OF WEBBERVILLE, TEXAS:

SECTION 1. That all of the above premises are found to be true and correct and are incorporated.

SECTION 2. That the Village Code of the Village of Webberville, Texas is hereby amended by adding the following:

1. Definitions

The following words, terms and phrases are, for the purpose of this article and except where the context clearly indicates a different meaning, defined as follows:

Consideration. The cost of the room, sleeping space, bed or dormitory space but shall not include the cost of any food served or personal services rendered to the occupant not related to cleaning and readying such room or space for occupancy and shall not include any tax assessed for the occupancy thereof by any other governmental agency.

Hotel. A building in which members of the public obtain sleeping accommodations for consideration. The term includes a hotel, motel, tourist home, tourist house, tourist court, lodging house, inn, rooming house, or bed and breakfast. The term does not include a hospital, sanitarium, or nursing home, a dormitory or other housing facility owned or leased and operated by an institution of higher education or a private or independent institution of higher education as those terms are defined by Section 61.003 of the Texas Education Code, used by the institution for the purpose of providing sleeping accommodations for persons engaged in an educational program or activity at the institution; or an oilfield portable unit as defined by Section 152.001 of the Texas Tax Code. A Hotel also includes a short-term rental and includes the rental of all or part of a residential property to a person who is not a permanent resident under Section 156.101 of the Texas Tax Code.

Occupancy. The use or possession, or the right to the use or possession of any room, space or a sleeping facility.

Occupant. Anyone who, for a consideration, uses, possesses or has the right to use or possess any room or rooms, or sleeping space or facility in a hotel under any lease, access, license, contract or agreement.

Permanent Resident. Any occupant who has or shall have the right of occupancy of any room or rooms, or sleeping space or facility in a hotel for at least thirty (30) consecutive days during the current calendar year or preceding year.

Person. Any individual, company, corporation or association owning, operating, managing or controlling any hotel.

Quarterly Period. The regular calendar quarters of the year, the first quarter being composed of the months of January, February, and March; the second quarter being the months of April, May and June; the third quarter being the months of July, August, and September; and the fourth quarter being the months of October, November and December.

2. Tax Levied; Amount; Exceptions

(a) There is hereby levied a tax upon the cost of occupancy of any room or space furnished by any hotel where such cost of occupancy is at the rate of two dollars (\$2.00) or more per day, such tax to be equal to seven percent (7%) of the consideration paid by the occupant of such room to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies.

(b) No tax shall be imposed hereunder upon a permanent resident.

(c) No tax shall be imposed hereunder upon a corporation or association organized and operated exclusively for religious, charitable or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

3. Collection of Tax

Every person owning, operating, managing or controlling any hotel shall collect the tax imposed by Provision 2 for the Village of Webberville.

4. Filing of Quarterly Report

On the last day of the month following each quarterly period, every person required in Provision 3 to collect the tax imposed herein shall file a report with the mayor showing the consideration paid for all room occupancies in the preceding quarter, the amount of the tax collected on such occupancies and any other information the Mayor may reasonably require in rules and regulations to the collection and reporting of the tax. Such person shall pay the tax due on such occupancies at the time of filing such report. Every person required to collect the tax and file the report with the Village of Webberville, shall also furnish to the mayor at the time of payment of said tax a copy of the quarterly report filed with the state comptroller in connection with the State of Texas Hotel Occupancy Tax.

5. Authority to Promulgate Rules and Regulations; Access to Books and Records

The Mayor shall have the power to make such rules and regulations as are reasonable and necessary to effectively collect the tax levied hereby and shall upon reasonable notice have access to books and records necessary to enable him/her to determine the correctness of any report filed as required by this article and the amount of taxes due under the provisions of this article.

6. Reimbursement for Cost of Collection of Tax

Every person required in Provision 3 to collect the tax imposed by this article, may deduct and withhold from the payment, as reimbursement for the cost of collecting the tax, an amount not to exceed one percent (1%) of the amount of the tax collected and required to be reported.

7. Failure to Collect Tax, Make Reports and Pay Tax

If any person required by the provisions of this article to collect the taxes imposed herein, make reports as required herein and pay the tax imposed herein, shall fail to collect such taxes, file such report or pay such taxes, or if any such person shall file a false report, such person shall be guilty of a misdemeanor and upon conviction be punished by a fine in accordance with the general penalty provision found in Provision 9, General Penalty Provisions; Continuing Violations of this code.

8. Tax Applies to Extraterritorial Jurisdiction

The provisions of this article as may be amended from time to time shall apply to all territory within the extraterritorial jurisdiction of the Village of Webberville as the same may exist from time to time, and the same shall be and is hereby imposed on all applicable persons within the said extraterritorial jurisdiction of the Village of Webberville.

9. State Tax Code Applicability

The administration of this article shall be in accordance with the provisions of the state law regarding hotel occupancy taxes found at Texas Tax Code and Ch. 351 of the Texas Tax Code.

SECTION 3. That this ordinance supersedes the provisions of any other ordinance on the same subject matter to the extent of a conflict.

SECTION 4. That it is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public as required by law and that public notice of the time, place and purpose of said meeting was given as required by law.

SECTION 5. That should any part, portion, section or provision of this ordinance be declared to be invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining parts, portions, sections or provisions of this ordinance which provisions shall remain and continue to be in full force and effect.

SECTION 6. That this ordinance shall become effective immediately upon its passage, approval, and publication.

PASSED this 10th day of February, 2021 by a vote of 3 (ayes) to 0 (nays) with 0 abstentions of the Village Commission of Webberville, Texas.

Village of Webberville

by: 
Mayor Hector Gonzales

ATTEST:

by: 
Carissa Cannaday, Village Clerk