

**MONTICELLO-WAYNE COUNTY TRANSIENT TAX  
WAYNE COUNTY FISCAL COURT  
ORDINANCE NO: 470.10**

AN ORDINANCE OF WAYNE COUNTY, KENTUCKY CREATING A COUNTY TOURIST COMMISSION HEARINAFTER REFERRED TO AS THE TOURIST COMMISSION; DEFINING THE DUTIES AND RESPONSIBILITIES OF SAID COMMISSION; PROVIDING FOR THE APPOINTMENT, TENURE AND QUALIFICATIONS OF THE MEMBERS THEREOF; AND IMPOSING A THREE PERCENT (3%) TRANSIENT TAX FOR FUNDING THE OPERATION OF SAID COMMISSION.

**WHEREAS, THE** Legislature of the Commonwealth of Kentucky has, by KRS 91A.350, made provision for the establishment of a Tourism Commission, and for the Funding of same by the imposition of a transient room tax, and

Whereas, the Wayne County Fiscal Court deems it in the public interest to establish such commission for the purpose of promoting convention and tourist activity in Wayne County, Kentucky.

**NOW, THEREFORE BE IT ORDAINED** BY the Wayne County Fiscal Court that:

**SECTION I: CREATION OF COMMISSION**

There is hereby created the Monticello-Wayne County Tourist Commission, which commission is established for the purpose of promoting tourism activity in Monticello and Wayne County.

**SECTION II: CREATION OF COMMISSION APPOINTMENT AND TERMS OF COMMISSIONERS**

1. The Monticello-Wayne County Tourist Commission shall be composed of seven (7) commissioners to be appointed by the County Judge/Executive in the following manner.
  - a. Three (3) commissioners: (1) Hotel lodging, (1) Bed and Breakfast (1) Cabin
  - b. One (1) commissioner from a local restaurant.
  - c. One (1) commissioner from a list of three submitted by the Chamber of Commerce.
  - d. Two (2) commissioners appointed by the Wayne County Judge/Executive.
2. In the absence of any organized associations as specified in 1(a)(b)(c) or (d), the position shall be filled by persons affiliated with similar business or organizations as jointly determined by the County Judge/Executive.
3. Vacancies shall be filled in the same manner that original appointments are made.

4. The commissioners shall be appointed for terms of three (3) years, provided, that in making the initial appointments, the County Judge/Executive shall appoint two (2) commissioners for a term of three (3) years, two (2) commissioners for a terms of two (2) years and three (3) commissioners for a term of one (1) year.

5. The commission will select a chairman and a treasurer, and make such contracts as are necessary to effectively carry out the purpose of KRS 91A.35 to 91A.390. Such contracts may include but shall not be limited to the procurement of promotional services, advertising services and materials relating to the promotion of tourist and convention business; provided, contracts of the type enumerated shall be made only with persons, organizations, and firms with experience and qualifications for providing promotional services and materials such as advertising firms, chambers of commerce, publishers and printers.

6. The books of the commission shall be audited according to the rules set forth under the current KRS rules and the SPGE guidelines and make a report to the commission and the County Judge/Executive.

7. A commissioner may be removed from office, by the County Judge/Executive, as provided by KRS 65.007. Removals pursuant to this subsection shall not require fiscal court approval.

### **SECTION III: IMPOSITIONING OF TRANSIENT ROOM TAX COLLECTION PROCEDURES; EXCEPTIONS**

1. (a) That any person, firm, company or corporation engaged in the rental or other transient accommodations in Wayne County first be registered with the Monticello Wayne County Tourist Commission and be in possession of a transient tax permit.

(b) For the purpose operating the tourist and convention commission and to finance the operation and maintenance of the Monticello-Wayne County Tourist Commission there is hereby imposed and levied on every person, company, corporation, or other like or similar persons, groups or organizations doing business as motels, hotels, inns or like businesses in Wayne County, a transient room tax of three (3%) of the gross rent for every occupancy of a suite, room, or rooms charged and collected. Said tax shall be paid monthly to the Executive Secretary of the Monticello-Wayne County Tourist Commission no later than twenty (20) days after the last day of the month, together with a return on a form furnished by the Treasurer setting forth the aggregate amount of gross rental charged and collected during the occupancy to which the transient room tax applies.

2. Any tax imposed by the ordinance which shall remain unpaid after it becomes due, as set forth herein, shall have added to it a penalty of ten (10%) or \$25.00, whichever is more. Together with interest at the rate of (1%) per cent for each month of delinquency of fraction thereof, until paid.

3. The tax imposed by this ordinance shall be in addition to other general taxes, occupational or business license tax.

4. (a) Any person, firm, organization or other like or similar organizations or business required herein to file a return, shall be required by this Ordinance to make available to the Treasurer, his agents or employees, their books, for the purpose of examination, audit or verification.

(b) Monticello-Wayne County Tourist Commission, of its agents or employees, are hereby empowered to examine the books, paper and records of any firm, organization or other like or similar accommodation business required herein to file a return, Said examination shall be permitted in order to determine the accuracy of any return made, or if no return was made, to determine the amount of room tax due and owing. Any reports, examination or audit of books, records, accounts, or any other source, in the administrations of this Ordinance, shall be treated and considered as confidential and privileged except for official purposes, unless otherwise treated by judicial decree or specific provision of law, and shall not be open to inspection by the public.

5. That each year, the commission or its authorized agent, shall report the names and addresses all persons, companies, businesses and corporations which have held a permit during the proceeding year to the Wayne County Tax Administrator's Office no later than March 31.

#### **SECTION IV: ENFORCEMENT**

The Monticello-Wayne County Tourist Commission is charged with the duty of collecting this tax. It shall have the power and it shall be its duty to make and publish such rules and regulations as may be necessary to administer and enforce the provisions of this Ordinance and to provide such printed forms as may be required for reporting, paying and receipting for all such funds and for all other requirements in the proper and efficient administration of this order.

#### **SECTION V: PENALTY**

Any person, firm, company or organization who shall fail, neglect or refuse to properly complete and file a return as required herein, or any person, firm, company or organization who shall knowingly files a false or fraudulent return required by this ordinance, or fail to pay the tax imposed herein or any portion thereof, or fails to perform under any specific provision herein, shall be subject to criminal and/or civil penalties.

Upon a criminal conviction, a person, firm, company or organization, shall be subject to a fine of not less than twenty five (\$25.00) nor more than two hundred fifty dollars (\$250.00), or imprisonment of not more than ninety (90) days, or both fine and imprisonment.

Should any person, firm, company or organization become in default of any provision herein, for a period of ninety (90) days, the Monticello-Wayne County Tourist Commission may revoke the transient tax permit. It may only be reinstated upon full payment of all delinquent monies and the posting of a cash bond for the estimated amount of time of twelve months of taxes. Said cash bond shall be refunded at the end of twelve months of taxes compliance with the provisions of this ordinance.

#### **SECTION VI: USE OF TRANSIENT TAX PROCEEDS**

The net proceeds from the transient tax shall be used for such purposes as enumerated in KRS 91A.390. The Wayne County Fiscal Court prohibits the Monticello-Wayne County Tourist Commission to issue Revenue Bonds or to borrow money beyond the Fiscal Year without the express consent of the

Wayne County Fiscal Court. The Fiscal year will begin July 1, 2017 and terminate on June 30 in each successive year.

**SECTION VIII: SEVERABILITY**

Each section and each provision of each section of this Ordinance are severable and if any provision, section, paragraph, sentence or part thereof, or the application thereof, or the application thereof to any person, licensee, class or group, held unconstitutional or invalid for any reason, such holding shall not affect or impair the remainder of this Ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence and part thereof, separately independently of every other.

**SECTION X: EFFECTIVE DATE**

This Ordinance shall become effective July 1<sup>st</sup>, 2017.

**SECTION XI: PUBLICATION**

This Ordinance shall be published in full in the Wayne County Outlook, Monticello, Kentucky. Introduced for first reading on the 11<sup>th</sup> day of May, 2017, and finally adopted after due advertisement on Motion made by Dale Vaughn and seconded by Jeffery Dishman and passed majority vote of the Wayne County Fiscal Court in duly session assembled on the 8<sup>th</sup> day of June, 2017.

  
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WAYNE COUNTY JUDGE/EXECUTIVE

ATTEST:

  
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WAYNE COUNTY COURT CLERK