

ORDINANCE NO. 1870

AN ORDINANCE AMENDING CHAPTER 78, "TAXATION", ARTICLE IV, "HOTEL OCCUPANCY TAX", SECTION 78-121, "DEFINITIONS", AND SECTION 78-126, "VIOLATION OF ARTICLE; PENALTY", OF THE CODE OF ORDINANCES OF THE CITY OF EULESS, TEXAS, PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A PENALTY FOR VIOLATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 78, "Taxation" of the Euless Code of Ordinances contains provisions governing the levy, collection, and reporting of Hotel Occupancy Tax; and

WHEREAS, The City of Euless City Council has imposed the same interest rate and late penalty for collection and payment violations since the adoption of Ordinance Number 594, adopted by the Euless City Council on September 25, 1979; and

WHEREAS, the City Council of the City of Euless, Texas, finds, determines, and declares that certain interest charges, fines, and penalties are necessary to provide for efficient government services.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EULESS, TEXAS:

SECTION 1.

That Chapter 78, "Taxation", Article IV, "Hotel Occupancy Tax", Section 78-121, "Definitions", of the Euless Code of Ordinances is herewith amended to revise the following definition to read as follows:

Sec. 78-121. Definitions.

Assessor-collector means the city manager, his/her successor, or his/her designated representative.

SECTION 2.

That Chapter 78, "Taxation", Article IV, "Hotel Occupancy Tax", Section 78-126, "Violation of article; penalty", of the Euless Code of Ordinances is herewith amended in its entirety to be and read as follows:

Sec. 78-126. Violation of article; penalty.

- (a) If any person required by the provisions of this article to collect the tax imposed in this article, make reports as required in this article, and pay to the occupancy tax assessor-collector the tax as imposed in this article shall fail to collect such

tax, file such report, or pay such tax, or if such person shall file a false report, such person shall be deemed guilty of a class C misdemeanor in accordance with Chapter 1, "General Provisions", Section 1-12, "General Penalty," Euless Code of Ordinances. Each instance of a violation of this section is a separate offense.

- (b) If any person shall fail to file a report as required in this article or shall fail to pay to the occupancy tax assessor-collector the tax as imposed in this article when such report or payment is due, there shall be forfeited as a penalty an additional amount of ten percent (10%) of the amount due for each month or part of a month after such delinquent payment was due, which penalty shall not exceed 50 percent, nor be less than \$10.00. Delinquent taxes shall also draw interest at the rate of ten percent (10%) per annum beginning 60 days from the date due.

SECTION 3.

SEVERABILITY CLAUSE. That it is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared invalid, ineffective or unconstitutional by the valid judgment or final decree of a court of competent jurisdiction, such invalidity, ineffectiveness or unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance since the same would have been enacted by the City Council without the incorporation herein of any such void, ineffective or unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 4.

SAVINGS CLAUSE. That Chapter 78, "Taxation", of the Code of Ordinances, City of Euless, Texas, as amended, shall remain in full force and effect, save, and except as amended by this ordinance.

SECTION 5.

EFFECTIVE DATE. This ordinance shall be in full force and effect from and after its passage, as provided by the Euless City Charter and the laws of the State of Texas.

PRESENTED AND APPROVED ON FIRST AND FINAL READING at a regular meeting of the Eules City Council on the 23rd day of February 2010 by a vote of ____ ayes, ____ nays, and ____ abstentions.

APPROVED:

ATTEST:

Mary Lib Saleh, Mayor

Susan Crim, TRMC, City Secretary

APPROVED AS TO FORM:

Bob McFarland, City Attorney