

## ORDINANCE NO. 2118

**AN ORDINANCE AMENDING THE CODE ORDINANCES OF THE CITY OF EULESS, TEXAS, CHAPTER 78, "TAXATION", ARTICLE IV, "HOTEL OCCUPANCY TAX", SECTION 78-125 "ENFORCEMENT", AND SECTION 78-126, "VIOLATION OF ARTICLE; PENALTY", BY PROVIDING FOR THE COLLECTION OF INTEREST AND PENALTIES ON HOTEL OCCUPANCY TAXES OWED TO THE CITY; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR PUBLICATION IN THE OFFICIAL NEWSPAPER; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Euless is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

**WHEREAS**, the City Council has imposed municipal occupancy taxes upon the costs of occupancy of any room or space furnished by any hotel within the City; and

**WHEREAS**, the City Council desires to provide for the collection of penalties and interest on delinquent hotel occupancy taxes in accordance with state law.

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

### SECTION 1.

Section 78-125 "Enforcement" of Article IV "Hotel Occupancy Tax" of Chapter 78 "Taxation" of the Code of Ordinances of the City of Euless, Texas, be replaced in its entirety and hereby be amended to read as follows:

- a) The occupancy tax assessor-collector shall have the power to make such rules and regulations as are necessary to effectively collect the tax levied in this article, and shall upon reasonable notice have access to books and records necessary to enable him 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.
- b) If the city brings suit against a person who is in violation of this article, in addition to the amount of any tax owed the city may collect, in accordance with state law, the following:
  - 1) reasonable attorneys fees;
  - 2) the costs of an audit;
  - 3) a penalty in the maximum amount allowed by state law; and

4) interest.

## **SECTION 2.**

Section 78-126 "Violation of article; penalty" of Article IV "Hotel Occupancy Tax" of Chapter 78 "Taxation" of the Code of Ordinances of the City of Euless, Texas, is hereby amended by revising subsection (b) to read as follows:

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

- 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 assessed a penalty of fifteen percent (15%) of the total amount of the tax owed if the tax has been delinquent for at least one complete municipal fiscal quarter. Delinquent taxes shall also draw interest at the rate of ten percent (10%) per annum beginning 60 days from the due date.

## **SECTION 3.**

**CUMULATIVE CLAUSE.** This Ordinance shall be cumulative of all provisions of the City Code and other ordinances of the City of Euless, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of other ordinances, in which event the conflicting provisions of the other ordinances are hereby repealed.

## **SECTION 4.**

**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 or unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such invalidity 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 in this ordinance of any such invalid or unconstitutional phrase, clause, sentence, paragraph or section.

## **SECTION 5.**

**SAVINGS CLAUSE.** All rights and remedies of the City of Euless are expressly saved as to any and all violations of the provisions of the City Code or any other ordinances regulating hotel occupancy taxes that have accrued at the time of the effective date of this ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this ordinance but may be prosecuted until final disposition by the courts.

**SECTION 6.**

**PUBLICATION CLAUSE.** The City Secretary of the City of Euless is hereby directed to publish the caption, penalty clause and effective date of this ordinance in the official newspaper of the City of Euless, as required by Section 12 of Article II of the Charter of the City of Euless.

**SECTION 7.**

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

**PRESENTED AND PASSED ON FIRST AND FINAL READING** at a regular meeting of the Euless City Council on August 16, 2016, by a vote of \_\_\_\_ ayes, \_\_\_\_ nays, and \_\_\_\_ abstentions.

**APPROVED:**

\_\_\_\_\_  
Linda Martin, Mayor

**ATTEST:**

\_\_\_\_\_  
Kim Sutter, TRMC, City Secretary

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Wayne Olson, City Attorney