

ORDINANCE NO. 220.247

**AN ORDINANCE IMPOSING A  
TRANSIENT ROOM TAX**

WHEREAS, the Simpson County Fiscal Court desires to enact a Transient Room Tax;

NOW, THEREFORE, BE IT ORDAINED BY THE SIMPSON COUNTY FISCAL COURT, BY VIRTUE OF THE AUTHORITY VESTED IN SAID FISCAL COURT BY KRS 67.083 AND KRS 91A.390 AS FOLLOWS:

1. There is hereby imposed and levied on every person, company, corporation, or other like or similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any other place in which rooms, lodgings, campsites, or accommodations are regularly furnished to transients for a consideration, or like business in Simpson County, a local transient room tax of three percent (3%) of the gross rent for every occupancy of a suite, room or rooms charged and collected, without further formal action by this legislative body.

2. Pursuant to KRS 91A390(1) requiring provisions of the collection and the enforcement of the tax measure hereby enacted, each person, group or organization upon which this tax is levied shall account to and pay the Simpson County Tourism Board, said tax on a monthly basis and shall within fifteen (15) days after the end of each calendar month furnish the Simpson County Tourism Board a verified return or report of gross rents for the preceding calendar month and, at the same time, pay to the Simpson County Tourism Board the correct amount of tax due for the preceding calendar month. Any such person, group, or organization who fails to pay the tax due in the time period specified in this section shall pay a penalty equal to 20% of the amount of tax due and delinquent, together with interest at 12% per annum on both the delinquent tax and the penalty.

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

4.(a) Any person, firm, organization or other like or similar organizations or businesses required herein to file a return shall be required to make all books, records, and accounts upon which information required by this Ordinance is based, available to the Simpson County Tourism Board, its agents or employees, for the purpose of examination, audit or verification.

(b) Simpson County Tourism Board, or any of its agents or employees, are hereby empowered to examine the books, papers 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 administration 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. The tax imposed by this Ordinance shall not apply to rentals paid on occupancies of more than thirty (30) consecutive days.

6. That each year the Simpson County Tourism Board, or its authorized agent, shall report the names and addresses of all persons, companies, businesses and corporations which have held a permit during the preceding year to the Simpson County Fiscal Court Finance Officer no later than March 31.

7. The Simpson County Tourism 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 Ordinance.

8. 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 file a false or fraudulent return required by this Ordinance, or fails 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 Dollars (\$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.

9. The net proceeds from the Transient Room Tax shall be used for such purposes as enumerated in KRS 191A.390. The Simpson County Fiscal Court prohibits the Simpson County Tourism Board to issue Revenue Bonds or to borrow money beyond the fiscal year without the express consent of the Simpson County Fiscal Court. The fiscal year will begin July 1 and terminate on June 30 in each successive year.

10. The Treasurer and any other officer of the Simpson County Tourism Board writing checks, receiving and distributing funds shall be bonded by the Simpson County Fiscal Court in an amount commensurate with the largest amount of money on hand in any given month. The Treasurer shall make an itemized quarterly report to the Simpson County Fiscal Court showing expenses and outlays for each month.

11. That in the event any part of this Ordinance is declared unenforceable or unconstitutional, said unenforceability or unconstitutionality shall not affect the validity of the remainder of this Ordinance.

December 20, 2022


FIRST READING

January 3, 2023

SECOND READING

At a meeting of the Fiscal Court of the County of Simpson, Kentucky, held on January 3, 2023, on motion made by Marty Chandler and seconded by Scott Poston, the foregoing ordinance was adopted, after full discussion, by the following vote:

<u>Yes</u>	Marty Chandler
<u>Yes</u>	Myron Thurman
<u>Yes</u>	Scott Poston
<u>Yes</u>	Jeffrey Burr
<u>Yes</u>	Mason Barnes

  
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MASON BARNES  
Simpson County Judge Executive

ATTEST:

  
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Pam Rohrs, Clerk  
Simpson County Fiscal Court