

ORDINANCE # 14 - 2022

AN ORDINANCE OF THE CITY OF BEREА, KENTUCKY, AMENDING THE CODE OF ORDINANCES OF THE CITY OF BEREА, KENTUCKY, BY REVISING SECTIONS 61.01 AND 61.02 TO SPECIFICALLY PROVIDE FOR THE IMPOSITION OF THE TRANSIENT ROOM TAX TO CABINS, LODGINGS, CAMPSITES, OR OTHER ACCOMMODATIONS CHARGED BY ANY HOTEL, MOTEL, INN, TOURIST CAMP, TOURIST CABIN, CAMPGROUNDS, RECREATIONAL VEHICLE PARKS, OR ANY OTHER PLACE IN WHICH ACCOMMODATIONS ARE REGULARLY FURNISHED TO TRANSIENTS FOR CONSIDERATION OR BY ANY PERSON THAT FACILITATES THE RENTAL OF THE ACCOMMODATIONS BY BROKERING, COORDINATING, OR IN ANY OTHER WAY ARRANGING FOR THE RENTAL OF THE ACCOMMODATION.

**WHEREAS**, Article II of Chapter 61 of the Berea City Code provides for the imposition of a transient room tax on the rental of lodgings to transients; and

**WHEREAS**, in HB 8, the 2022 Kentucky General Assembly amended KRS 91A.390 to provide for a broadening of rentals from which the transient room tax may be collected; and

**WHEREAS**, the City Council has determined that provisions of the transient room tax should be revised to be consistent with current state law;

**NOW, THEREFORE**, be it ordained by the City Council of the City of Berea, Kentucky, that the Code of Ordinances of the City of Berea be revised as follows:

SECTION I

That the Code of Ordinances is hereby amended to revise Sections 61.01 and 61.02, so that such sections shall read as follows:

*§ 61.101 IMPOSITION AND RATE*

For the purposes of operation of the tourist and convention commission and to finance the cost of acquisition, construction, operation and maintenance of facilities useful in the attraction and promotion of tourist and convention business, there is hereby imposed and levied a transient room tax of three (3) percent of the rent for every occupancy of a suite, room, or rooms, cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any other place in which accommodations are regularly furnished to transients

for consideration or by any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations all persons, corporations, or the like or similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or the like or similar accommodations businesses; provided that this tax shall not apply to the rental or leasing of an apartment supplied by an individual or business that regularly holds itself out as exclusively providing apartments, pursuant to KRS 91A.390, and a restaurant tax of three (3) percent of the retail sales by all restaurants, or any person, company, corporation, group or organization selling food at retail, and doing business in the City of Berea, pursuant to KRS 91A.400.

#### **§ 61.102 QUARTERLY PAYMENT**

Every person, company, corporation or the like or similar persons, groups, or organizations doing business as cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any other place in which accommodations are regularly furnished to transients for consideration or by any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations, motor courts, motels, hotels, inns, or like or similar business supplying accommodations in the city shall pay to the city a transient room tax of three (3) percent of the gross rent for every occupancy of a suite, room or rooms charged and collected by them, and every restaurant, eating house, eatery, dining room, café, snack bar or any other person, company, corporation, group or organization selling food at retail in the city, shall pay to the city a restaurant tax of three (3) percent of the retail sales of food, during the applicable period. Payments shall be made quarterly for periods ending March thirty-first, June thirtieth, September thirtieth, and December thirty-first of each year. The tax shall be due and payable on or before the last day of the month next following the last day of each quarterly period, and shall be submitted with a return on a form furnished by or obtained from the city treasurer setting forth an aggregate amount of gross rentals charged and collected during the preceding quarter for every occupancy to which the transient room tax applies together, or the gross sales of food at retail charged and collected during the preceding quarter by every person, company, corporation, group or organization subject to the restaurant tax, with such other pertinent information as the city treasurer may require.

## **SECTION II**

Pursuant to HB 8, this ordinance shall be effective January 1, 2023.

## **SECTION III**

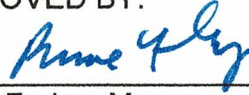
All ordinances or parts of ordinances in conflict herewith are repealed. This ordinance shall be published according to law.



FIRST READING: September 6, 2022.

SECOND READING AND ENACTMENT: September 19, 2022.

APPROVED BY:



Bruce Fraley, Mayor

ATTEST:



Clerk of the City Council

Published this 21st day of September, 2022.

PREPARED BY:



Corporate Counsel