

**COMMONWEALTH OF KENTUCKY
OLDHAM COUNTY
ORDINANCE KOC 14-450-453**

AN ORDINANCE REPEALING AND REPLACING ORDINANCE KOC 95-450-001
RELATING TO THE CREATION OF THE OLDHAM COUNTY TOURIST AND
CONVENTION COMMISSION AND IMPOSING A TRANSIENT ROOM TAX.

WHEREAS, Oldham County Fiscal Court has the authority pursuant to the provisions of KRS 91A.350 to pass ordinances to establish a tourist and convention commission for the purpose of promoting convention and tourist activity; and,

WHEREAS, Oldham County Fiscal Court has the authority pursuant to the provisions of KRS 91A.390 to impose a transient room tax; and,

WHEREAS, Oldham County Fiscal Court has previously adopted an ordinance relating to the creation of the Oldham County Tourist and Convention Commission and imposed a transient room tax, KOC 95-450-001; and,

WHEREAS, the previous ordinance may be in conflict with State regulations and laws; and,

WHEREAS, Oldham County Fiscal Court wishes to rectify any conflict.

NOW, THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF OLDHAM COUNTY, KENTUCKY THAT THE PREVIOUS ORDINANCE IS REPEALED AND THE FOLLOWING ORDINANCE IS ADOPTED:

SECTION 1 – There is hereby created the Oldham County Tourist and Convention Commission, which Commission is established for the purpose of promoting convention and tourist activity in Oldham County.

SECTION 2 – The Commission shall be composed of seven (7) members, who shall serve without compensation, and who shall be citizens of Oldham County, Kentucky, and who shall be appointed by the Oldham County Judge/Executive as follows:

- a) Three (3) commissioners from a list of not less than six (6) names submitted by the Oldham County Hotel and Motel Association; if no formal hotel or motel association is in existence within the county, then three commissioners shall be appointed by the Judge/Executive to represent the local hotels and motels.
- b) One Commissioner from a list of not less than two names submitted by the local Restaurant Association or Associations; if no formal local restaurant

association exists with the county, then the Judge/Executive shall appointment a commissioner to represent local restaurants;

- c) One commissioner from a list of three (3) or more names submitted by the Oldham County Chamber of Commerce;
- d) Two commissioners by the Oldham County Judge/Executive
- e) A commissioner may be removed from office by the Judge/Executive, according to the provisions of KRS 65.007;

SECTION 3 – Vacancies shall be filled in the same manner that original appointments are made.

SECTION 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 term of two (2) years, and three (3) Commissioners for a term of one (1) year.

SECTION 5 – The Commission shall annually elect from its membership a chairman, a secretary, and a treasurer, and may employ such personnel and make such contracts as are necessary to effectively carry out the purposes of Kentucky Revised Statutes 91A.350, 91A.360, and 91A.390, which are adopted as a part hereof by reference. Such contracts may include but shall not be limited to the procurement of promotional services, advertising services and other 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 promotion services and materials such as advertising firms, Chambers of Commerce, publishers, and printers.

SECTION 6 – The Commission shall meet at least monthly in regular session at such publically accessible locations in Oldham County, Kentucky as the Commission members shall determine. The Commission may hold such other meetings at such locations in Oldham County, Kentucky as are necessary to transact its business. Special meetings may be called by the Chairman or by call of any two (2) Commissioners. A majority of the Membership of the Commission shall constitute a quorum for transacting business. Notice to Oldham County Fiscal Court and the public of the time and place of the meetings shall be in conformity with applicable Kentucky Statutes, and Oldham County Ordinances.

SECTION 7 – The books of the Commission shall be audited annually in conformity with KRS 91A.360 (5) and KRS 65A.030 which are adopted as a part of hereof by reference.

SECTION 8 – Prior to May 1, 2014 and each year thereafter, the Commission shall annually adopt a budget conforming with the requirements established under KRS 65A.020 and submit said budget to Oldham County Fiscal Court for approval. All monies received by the Commission shall be expended to promote tourism and convention business in accordance with the provisions stated in the budget. Within 60 days after the close of each fiscal year, the Commission shall publish in conformity with KRS Chapter 424 the location where the adopted budget, financial statements, and most recent audit or attestation engagement reports may be examined by the public.

SECTION 9 – For the purpose of promoting tourism and convention business in Oldham County, KY, there is hereby imposed and levied a transient room tax of three percent (3%).

SECTION 10 – In accordance with KRS 91A.390 (1), every person, company, corporation or other like or similar persons, groups, legal entities or organizations doing business as motor courts, motels, hotels, inns, lodges, cabins or like or similar accommodations businesses in the County of Oldham shall pay on a monthly basis to the Oldham County Treasurer, a transient room tax of three percent (3%) of the gross rent charged for every occupancy of a suite, room, or rooms collected by them each month. Such tax shall be due and payable on or before the 15th day of the next month, with a return form, setting forth the aggregate amount of gross rentals charged and collected during the preceding month for each occupancy, together with such pertinent information as the County Treasurer or the commission may require.

SECTION 11 –

(A) Any tax imposed by this Ordinance which remains unpaid after it becomes due, as set forth herein, shall have added to it a penalty of 10% together with interest at the rate of one percent (1%) for each month of delinquency, or fraction thereof, until paid.

(B) If a business fails to make a monthly report to the Oldham County Treasurer, when no tax is owed by said business for that month, the business shall be notified by the Oldham County Treasurer and given 30 days to file the report with the Oldham County Treasurer. Failure to timely respond shall result in a fine of up to \$100 per month or partial month in which the business fails to file the required reports.

(C) Each business subject to this Ordinance is directed and required to give the Oldham County Treasurer or its duly authorized representative the means, facilities, and opportunity for an examination and investigation of the records of the business for the purpose of determining if the business has complied with the reporting requirements of this Ordinance and paid the correct room tax.

SECTION 12 – Any person who shall knowingly file a false or fraudulent report with the Oldham County Treasurer as required herein, shall be guilty as defined in KRS 500, et seq., and upon conviction may be fined to the fullest extent of the applicable statutes. Theft by failure to make the required disposition of the transient room tax shall be a Class A misdemeanor if the value of the unpaid transient room tax is \$1,000 or less, plus a fine of \$2,500 for each monthly violation. If the value of the unpaid transient room tax is over \$1,000, then it is a Class D felony plus a fine of \$5,000 for each monthly violation.

SECTION 13 – The tax imposed by this ordinance shall be in addition to other taxes.

SECTION 14 – On or before July 1, 2014, and each year thereafter, the Commission shall submit to the Department of Local Government information required by KRS 65A.020 and shall pay the annual fee due to the Department of Local Government.

SECTION 15 – The Commission members, its officers, and employees shall be subject to the Oldham County Code of Ethics which governs the actions and conduct of the Oldham County Fiscal Court members and in conformity with KRS 65A.070. The Commission may establish a more stringent Code of Ethics than that adopted by Oldham County Fiscal Court and shall notify the Oldham County Fiscal Court of said action and comply with KRS 65A.070 (2) by notifying the Department of Local Government.


SECTION 16 – The Commission shall register with the Department for Local Government and provide such information as it may require.

SECTION 17 – The tax received by the Oldham County Treasurer shall be deposited into a separate account, unique from all other funds and revenue collected. The Oldham County Treasurer shall report to the Commission the tax amount received each month from the motor court, hotel, motel, inn, lodges, cabins or like or similar accommodation businesses in the County of Oldham along with such other information that the Oldham County Treasurer has received from each business including, but not limited to, who has paid the monthly tax and the amount paid by each business as well as which businesses have reported no tax is owed. The Oldham County Treasurer shall issue a check to the Commission, along with a copy of all reports/information submitted by each business, for an amount equal to 1/12 of the Commission's current approved budget by the third Friday of each month.

SECTION 18 – The provisions of this Ordinance are severable. If any sentence, clause, or section of this Ordinance is for any reason found to be unconstitutional, illegal, or invalid, the constitutionality and legality of the remaining portions hereof shall not be affected and shall remain in full force and effect.

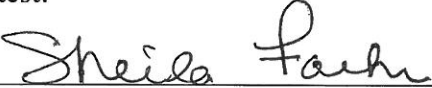
This Ordinance shall become effective upon its passage and advertisement according to law.

Dated this 30th day of June, 2014



David Voegele, Oldham County Judge/Executive

Attest:



Fiscal Court Clerk