

RESOLUTION NO. SIX

A RESOLUTION IMPLEMENTING THE SHORT-TERM MOTOR VEHICLE RENTAL TAX AND THE HOTEL OCCUPANCY TAX APPROVED AT AN ELECTION HELD ON JANUARY 17, 1998 PROVIDING FOR REPORTING AND COLLECTION PROCEDURES AS ARE MORE FULLY DESCRIBED HEREIN AND PROVIDING FOR AN EFFECTIVE DATE.

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WHEREAS, the Short-Term Motor Vehicle Rental Tax ("the Rent Car Tax") and the Hotel Occupancy Tax ("the Hotel Tax") were approved by the voters at an election held on the question on January 17, 1998, and

WHEREAS, Chapters 334 and 335, Texas Local Government Code, authorize and require procedures for reporting and collection of the Rent Car Tax and the Hotel Tax, and

WHEREAS, the Board finds that the mechanism employed by the City of Amarillo for reporting and collection of its Hotel Occupancy Tax would simplify collection and reporting of the taxes for those car rental services and hotels with that responsibility, therefore

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE AMARILLO-POTTER EVENTS VENUE DISTRICT:

SECTION 1. As authorized by Chapters 334 and 335, Texas Local Government Code, a Rent Car Tax of Five Percent (5%) on the Gross Receipts, as defined by Chapter 152, Texas Tax Code, on the rental of a Motor Vehicle, as defined herein, and a Hotel Tax of Two Percent (2%), as defined therein, are hereby implemented as follows:

(a) Gross Receipts for purposes of Rent Car Tax are all receipts including other taxes as prescribed by Sec. 152.045, Texas Tax Code, from the rental of a motor vehicle, except rentals to a governmental entity or a religious organization.

(b) Receipts subject to Hotel Tax are those receipts defined in Chapters 351 and 352, Texas

Tax Code subject to the exemptions allowed therein.

SECTION 2. The lessor or renting agent of a motor vehicle shall collect the Rent Car Tax and report and deliver the same to the Amarillo-Potter Events Venue District, or its designee, ("the District").

(a) The Rent Car Tax is required to be collected on rental or lease for thirty (30) days or less of any Motor Vehicle which is defined as a self-propelled vehicle licensed to be operated on a public roadway except for a road building machine, a truck having a manufacture's rating of more than one-half ton, a farm machine or a mobile office, by a person who rents out or leases three or more vehicles per year.

(b) On or before the tenth day of each month every person required to collect the Rent Car Tax shall file a report with the District showing (i) the consideration paid for rental of motor vehicles during the preceding month, (ii) the amount of Rent Car Tax collected and (iii) any exemptions claimed either by the person required to collect the tax or the person renting the vehicle. Such person shall deliver the tax which should have been collected at the time the report is required to be filed. Exemptions claimed shall fully identify the exempt person by name, address and organization and shall specifically state the exemption claimed. Exemptions will be disallowed if improperly granted or documented.

SECTION 3. Every person operating a hotel as defined by Sec. 156.001, and as required by Chapters 351 and 352, Texas Tax Code, shall collect the Hotel Tax and report and deliver the same to the District.

(a) The Hotel Tax is required to be collected on the non-exempt payment or possession of a room or rooms for thirty consecutive days or less and costing Two Dollars (\$2.00) or more per day

or any fraction thereof.

(b) On or before the tenth day of each month every person required to collect the Hotel Tax shall file a report with the District showing (i) the consideration paid for room occupancy as described in 3(a) above during the preceding month. (ii) the amount of Hotel Tax collected and (iii) any exemptions claimed by any person. Such person shall deliver the tax which should have been collected at the time the report is required to be filed. Exemptions claimed shall fully identify the exempt person by name, address and organization and shall specifically state the exemption claimed.

SECTION 4. A person who collects the Rent Car Tax or the Hotel Tax may, upon timely and accurate report and remittance, deduct and retain to defray expenses of collection and reporting, an amount equal to one percent (1%) of the amount so collected and reported. Any person who fails to file a report and deliver the tax when due shall forfeit a penalty in the amount of five percent (5%) of the amount of tax due. Any person who fails to file a report and deliver the tax within thirty (30) days after the tax is due shall forfeit an additional penalty of five percent (5%) of the amount of tax due. Taxes delinquent for thirty days or more shall accrue interest at the rate of one percent (1%) per month on the amount of tax due and accrued penalties.

SECTION 5. This Resolution shall become and be effective on and after its adoption and shall apply to the Rent Car Tax and the Hotel Tax which are required to be collected on and after April 1, 1998.

ADOPTED by the Board of Directors of the Amarillo-Potter Events Venue District on this

5<sup>th</sup> day of February, 1998.

  
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President, Board of Directors

ATTEST:

  
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Secretary