

**CITY OF STANTON, KENTUCKY**  
**ORDINANCE NO. 17-003**

**An Ordinance Imposing a Transient  
Room Tax for the Purposes of  
Funding the City of Stanton Tourism and Convention Commission**

**WHEREAS**, the City of Stanton for the purpose of operation of the City of Stanton Tourism and Convention Commission and to finance the cost of acquisition, construction, operation and maintenance of facilities useful by said entity in the attraction and promotion of tourist and convention business, desires to levy and enact a transient room tax of three percent (3%) on businesses located inside the city limits of the City of Stanton; and

**WHEREAS**, the City of Stanton believes that the imposition of such a tax to be in the best interests of the City of Stanton, and the residents thereof;

**NOW BE IT ORDAINED BY THE CITY OF STANTON, KENTUCKY AS FOLLOWS:**

**Section 1.** For the purpose of the operation of the City of Stanton 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 in addition to other general occupational and business licence taxes, a transient room tax of three (3) per cent.

**Section 2.** Effective April 1, 2017 every person, company, corporation or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, lodges, inns or similar businesses in the City of Stanton shall pay monthly to the City of Stanton Tourism and Convention Commission a transient room tax of three percent (3%) of the gross rent for every occupancy of the suite, room or rooms charged and collected by them during the month. Such tax shall be due and

payable to the City of Stanton Tourism and Convention Commission on or before the twentieth of the following month, together with a return on a form furnished by or obtained from the City of Stanton Tourism and Convention Commission setting forth an aggregate amount of gross rentals charged and collected during the preceding month for every occupancy to which the transient room tax applies, together with such other pertinent information as the City of Stanton Tourism and Convention Commission requires.

**Section 3.** Any tax imposed by this ordinance which shall remain unpaid after it becomes due, as set forth herein shall have added to it a penalty of ten percent (10%), together with interest at the rate of one percent, (1%), for each month of delinquency, or fraction thereof, until paid.

**Section 4.** The tax imposed by this ordinance shall not apply to rentals paid on occupancies of ninety (90) consecutive days or longer.

**Section 5.** The tax imposed by this ordinance shall be in addition to other general taxes and the occupational or business license.

**Section 6.** Any persons or legal entity who shall knowingly file a false or fraudulent return required by this ordinance, shall, upon conviction, be fined not more than Five Hundred Dollars (\$500.00).

**Section 7.** No business license shall be issued to any person or legal entity who or which is delinquent in the payment of this tax at the time of issuing of business licenses. The City of Stanton shall be entitled to a lien upon any property, (real or personal), owned or leased by any person or entity who is delinquent in the payment of this tax after 30 days from the stipulated payment of same. The City upon such

delinquency shall be entitled to file a notice of lien with the Powell County Clerk's Office. In such a situation or in the event litigation is necessary in order to enforce the provisions of this Ordinance, the City of Stanton shall be entitled to recover all its costs and expenses, (including reasonable attorney fees), incurred by the City of Stanton in connection with the collection of any delinquent taxes as established by this ordinance. Further, the City of Stanton may revoke or suspend the business license of any person or entity in violation of this Ordinance and delinquent in the payment of the tax due under this Ordinance, provided the delinquency is at least 30 days subsequent to the due date and written notice is provided to the person or legal entity.

**Section 8.** If any section, paragraph, clause or provision shall be held invalid or ineffective for any reason, the remainder thereof shall remain in full force and effect, it being expressly hereby found and declared that the remainder of this ordinance shall have been adopted despite the invalidity of such section, paragraph or provision.

**Section 9.** That this Ordinance shall take effect following its passage and upon publication. April 1, 2017 shall be the date that businesses began to collect the tax established by this ordinance.

Enacted this the 9<sup>th</sup> day of February, 2017.



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Dale Allen, Mayor  
City of Stanton

Attest:



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Stephanie Faulkner, Clerk  
City of Stanton

First Reading: 2-2-17  
Second Reading: 2-9-17  
Signed by Mayor: 2-9-17  
Published: 3-9-17