

RESOLUTION

WHEREAS, during the 80th Texas Legislature, Tax Code, Chapter 352.002 was amended by SB No. 213 Subsection (a) (22) "a county that has a population of more than 15,000 but less than 20,000 and borders Lake Buchanan", and Subsection (f), "The tax imposed by a county authorized by Subsection (a) (22) to impose the tax does not apply to a hotel located in a municipality" by order of a resolution may impose a Hotel Occupancy Tax; and

WHEREAS, the tax will only be collected in the unincorporated areas of Llano County, not in the incorporated cities of Llano, Sunrise Beach and Horseshoe Bay; and

WHEREAS, the tax may be imposed on a person who pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2.00 or more each day, and is ordinarily used for sleeping, an exemption is allowed for a person who has contracted to use hotel room for more than 30 consecutive days; and

WHEREAS, the tax imposed by authorized Llano County will be in the amount of four (4) percent of the price paid for a room in a hotel; and

WHEREAS, this resolution takes effect January 1, 2008 upon adoption by the Llano County Commissioner Court. Hotel Occupancy Tax resolution to impose the tax does not require voter approval; and

WHEREAS, the Hotel Occupancy Tax is collected by the hotels and one (1) percent of the tax collected may be retained by the hotels as reimbursement for the costs of collecting the tax; and

WHEREAS, the hotels remit the Hotel Occupancy Tax to the Llano County Treasurer pursuant to Llano County Hotel Occupancy Tax Rules and Regulations. Llano County can assess penalties against hotel operators who fail to report or to pay taxes when due or who file fraudulently; and

WHEREAS, Llano County Commissioners Court will establish a Llano County Tourism Committee (LCTC) of four hotel owners, one designee from each of the Kingsland/Lake LBJ and Lake Buchanan Chambers of Commerce, one business owner, one non-voting Llano County Commissioner and non-voting Llano County Treasurer—seven voting members; and

WHEREAS, all grant request for funds will be reviewed by the LCTC for compliance with the seven categories Tax Code Chapter 352.1015 "Use Of

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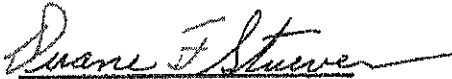
Revenue". When approved by the LCTC, the grant request will be presented to Llano County Commissioners Court for final approval. No grant requests or appeals of rejected requests will go directly to the Llano County Commissioners Court; and

NOW THEREFORE BE IT RESOLVED, Llano County Commissioners Court does hereby approve as of this date November 13, 2007, effective January 1, 2008 a four (4) percent Hotel Occupancy Tax administered in accordance with the Llano Hotel Occupancy Tax Rules and Regulations and only in the unincorporated areas of Llano County.


Wayne Brascom, County Judge


Johnnie Heck
Commissioner Pct. 1


Henry Parker
Commissioner Pct. 2


Duane F. Stueven
Commissioner Pct. 3

ABSENT
Jerry Don Moss
Commissioner Pct. 4

Attest 
Bette Sue Hoy, County Clerk