

## **ORDER ADOPTING HOTEL OCCUPANCY TAX IN ECTOR COUNTY**

WHEREAS, during the 83rd Regular Legislative Session, the Texas Legislature passed Senate Bill 412 which authorizes the Commissioners Court of a county with a population of less than 200,000 in which a minor league hockey team is or has been located and in which a component institution of The University of Texas System is located may impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, 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 or more each day, and is ordinarily used for sleeping; and

WHEREAS, Ector County meets all of the requirements of Senate Bill 412; and

WHEREAS, the Ector County Commissioners Court believe that it would be in the best interest of the citizens of Ector County to adopt a hotel occupancy tax pursuant to Senate Bill 412

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS COURT OF ECTOR COUNTY, TEXAS THAT:

1. For purposes of this Order, the following terms are assigned the definitions provided by the appropriate provisions of the Texas Tax Code in effect on the date of adoption of this order, and as amended thereafter: "Hotel"; "Convention center facilities"; "Convention center complex"; "Tourism"; "Tourist"; "Visitor information center"; "Tourism information center".
2. The Commissioners Court of Ector County hereby imposes a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, 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 or more each day, and is ordinarily used for sleeping.
3. The tax rate hereby imposed shall be equal to two percent (2%) of the price paid for a hotel room.
4. The owner or operator of a hotel shall report and send the taxes collected under this order to the Ector County Tax Assessor or its assignee:
  - a. All such reports shall be made on or before the last day of the month following each quarterly period using a form designated by the Ector County Tax Assessor or its assignee.
  - b. The Ector County Commissioners Court may, from time to time, adopt such rules and regulations for the collection and reporting of

taxes under this order as are reasonably necessary to effectively collect the tax levied herein.

5. Any person who is assigned to collect and pay to the County the tax authorized by this order may deduct and withhold from the taxes remitted to Ector County, a percentage to be mutually agreed upon as reimbursement for the costs incurred in collecting the tax. This right of reimbursement is forfeited if taxes or reports are not filed by the due date or are filed fraudulently.
6. Revenue generated from this tax may be used by the Ector County to operate, maintain and improve a coliseum in the county; and to advertise and conduct solicitations and promotional programs to attract visitors to the coliseum, and for all other purposes authorized by the Texas Tax Code.

On motion of Commissioners Court member Gardner seconded by Commissioners Court member Childers the above and foregoing Order was adopted by the Commissioners Court of Ector County at a regular meeting on the 22 day of July, 2013, by the following vote:


Court members voting "AYE": 4

Court members "ABSTAINING":     

Court members voting "NAY":     

  
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Susan M. Redford, County Judge

ATTEST:

  
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Linda Haney, County Clerk