

## Resolution

### Bee County Hotel Occupancy Tax

~~WHEREAS, the Texas Legislature of the State of Texas has enacted legislation granting Bee County, Texas the authority to impose a tax (herein referred to as the "hotel occupancy tax") on~~ a person (including corporations, partnerships, and other legal entities) 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 \$2.00 or more each day, and is ordinary used for sleeping, pursuant to Section 352.002 of the Texas Tax Code. "Hotel" is defined in Section 156.001 of the Texas Tax Code and shall include, but is not limited to, a hotel, motel, inn, resort, bed & breakfast, guesthouse or dude ranch; and,

WHEREAS, Bee County is further authorized to set the levy of the hotel occupancy tax at any rate not to exceed 2% of the price paid for a room in a hotel; and,

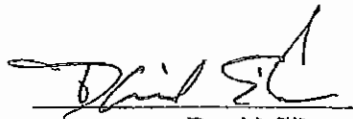
WHEREAS, it is the desire of the Bee County Commissioners' Court to collect a local hotel occupancy tax and to establish a rate for said tax.

NOW, THEREFORE BE IT RESOLVED AND ORDERED BY THE COMMISSSIONERS' COURT OF BEE COUNTY, TEXAS, that the following provisions with regards to the Bee County hotel occupancy tax be adopted on this the 30<sup>th</sup> day of July, 2013 and which shall become effective on September 1, 2013:

1. Bee County shall levy a county-wide hotel occupancy tax in the amount of two percent (2%) per room per night.
2. The Bee County is hereby granted the authority to collect the quarterly reports and monies from each hotel in Bee County.
3. Owner/managers of hotels located in Bee County, Texas shall report and pay the amount collected to Bee County on a quarterly basis, with payment due no later than the last day of the month following the end of a quarter (*specifically first quarter taxes collected from January through March are due by April 30, second quarter taxes collected from April through June are due by July 31, third quarter taxes are collected from July through September are due by October 31, and fourth quarter taxes collected from October through December are due by January 31.*)
4. In accordance with Section 352.005 of the Texas Tax Code, owners/managers of hotels who are required to collect and pay over the county hotel occupancy tax pursuant to this Resolution will be allowed to retain one percent (1%) of the amount collected and required to be reported as reimbursement for the costs of collecting the tax.

5. The Bee County Judge shall provide a copy of this Resolution to every business in the county known to the County Judge which fits the definition of a "hotel" as herein before defined and which will be affected by this Resolution.
6. Pursuant to Section 352.004 of the Texas Tax Code, if the owner of a hotel fails to report when required or pay the tax when due as set out in Section 3 above, the owner fails to file the report or pay the tax before the 31<sup>st</sup> day after the date that the report or tax payment was due, the owner shall pay an additional penalty of five percent (5%) of the amount of the tax due. Delinquent taxes and accrued penalties shall draw interest at the rate of ten percent (10%) a year beginning 60 days after the date on which the tax was due.
7. Enforcement of this Resolution will be pursuant to Section 352.004 of the Texas Tax Code and any other applicable law, statute, or provision.

**ADOPTED AND PASSED** by the Bee County Commissioners' Court on this 30<sup>th</sup> day of July, 2013.



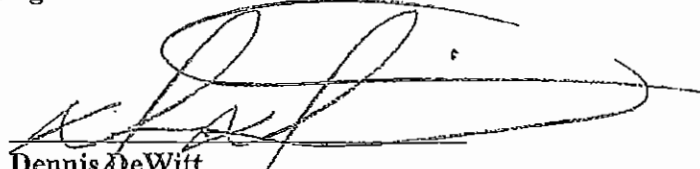
David Silva  
County Judge

ABSENT

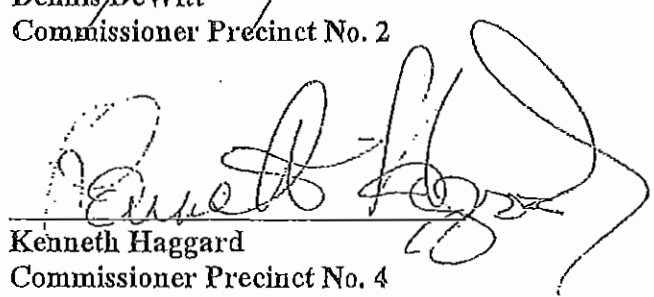
Carlos Salazar Jr.  
Commissioner Precinct No.1



Eloy Rodriguez  
Commissioner Precinct No. 3

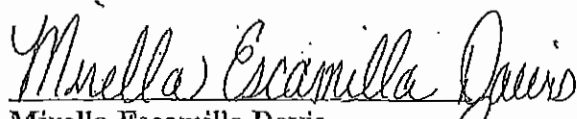


Dennis DeWitt  
Commissioner Precinct No. 2

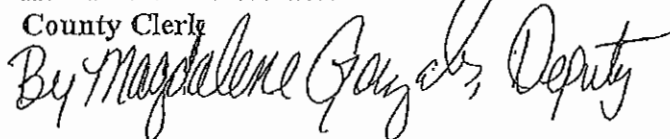


Kenneth Haggard  
Commissioner Precinct No. 4

Attest:



Mirella Escamilla Davis  
County Clerk

By  Deputy