

HOTEL MOTEL OCCUPANCY TAX

Resolution approving the Hotel Occupancy Tax was approved with motion by Comm Mormando, second by Comm Thompson and unanimous vote.

RESOLUTION 08-31-98

HOTEL OCCUPANCY TAX

WHEREAS, the Legislature of the State of Texas has enacted legislation granting Bandera County, Texas the authority to 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 the right to use or possession of a room that is in a hotel, cost \$2.00 or more each day, and is ordinarily used for sleeping, pursuant to Section 352.002(a)(5) Texas tax Code, herein referred to as the hotel occupancy tax.

WHEREAS, Bandera County is further authorized to set the levy of hotel occupancy tax the amount of 6% of the cost of the rooms;

WHEREAS, Bandera County is further authorized to require the owners/managers of hotels located in Bandera County, Texas to report and pay the amount collected to the Bandera County Tax Assessor Collector on a quarterly basis; and

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

NOW THEREFORE, BE IT ORDERED BY THE COMMISSIONERS COURT OF BANDERA COUNTY, TEXAS, that the following provisions with regards to a Bandera County hotel occupancy tax be adopted on this the 31st day of August 1998:

1. Bandera County shall levy a county-wide hotel occupancy tax in the amount of six (6) percent per room.
2. Owners/managers of hotels located in Bandera County, Texas shall report and pay the amount collected to the Bandera County Tax Assessor Collector on a quarterly basis.
3. The Bandera County hotel occupancy tax rate shall be established at six (6%) percent per room.
4. The Bandera County Tax Assessor Collector shall provide a copy of this resolution to every business which fits the definition of a "hotel" as herein described.
5. The Bandera County Tax Assessor Collector is hereby granted the authority to collect the reports and monies from each hotel/motel in Bandera County, Texas.

BANDERA COUNTY COMMISSIONERS COURT

/s/James Mormando Jr, Commissioner, Precinct #1

/s/Dan C Alanis, III, Commissioner, Precinct #2

/s/Ralph Chancy, Commissioner, Precinct #3

/s/Nancy J Thompson, Commissioner, precinct #4

/s/Richard A Evans, County Judge

ATTEST: /s/Bernice Bates, County Clerk