

ORDINANCE OF BOYLE COUNTY

AND

DANVILLE, KENTUCKY

ESTABLISHING TOURIST COMMISSION AND LEVYING TRANSIENT TAX

WHEREAS, Boyle County and the City of Danville, Kentucky, desire to promote tourist activity within Boyle County;

NOW THEREFORE, be it ORDAINED by Boyle County and the City of Danville as follows:

Pursuant to K.R.S. 91A.350(2), 91A.360 and 91A.390 Boyle County and the City of Danville acting jointly on behalf of their respective entities, do hereby establish a Danville-Boyle County Tourist Commission and do further hereby levy a 3 percent transient tax for One (1) year and so long thereafter as ratified by the Fiscal Court and City Commission.

SECTION ONE:

The imposition and collection of this transient room tax shall be on the day beginning April 1, 1984 and each day thereafter. The tax shall be paid to the "Treasurer of the Danville-Boyle County Tourist Commission" no later than the 30th day following the last month of the calendar quarter in which said tax had been charged. In other words, the 3 percent tax collected from January 1 through March 31 shall be paid to the Commission no later than April 30. Each collecting entity shall file with the Treasurer a return in duplicate, on a form to be authorized by the Commission, together with the tax due.

SECTION TWO:

A 6 percent penalty shall be added to accounts not paid within the Thirty day period as stated above. The 6 percent penalty shall be levied against the total amount of tax overdue at any time.

After Sixty (60) days the amount of penalty shall be compounded each month.

SECTION THREE:

That the imposition and levy of a transient room tax of 3 percent of the rent of every occupancy of a suite, room or rooms, charged by all persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodations or businesses, as approved, shall apply to transient guests who occupy a room in motor courts, motels, hotels, inns or like or similar accommodations for a consecutive period of Thirty (30) days or less in Boyle County.

SECTION FOUR:

That all persons, companies, corporations or other like or similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodation businesses shall collect and pay said transient room tax as stated above.

SECTION FIVE:

The Treasurer or any other officer of the Commission writing checks and handling funds shall be bonded by the Boyle County Fiscal Court in an amount commensurate to the largest amount of money on hand in any given month. The Commission Treasurer shall make an itemized quarterly report to the Boyle County Fiscal Court showing expenses and outlays for each month.

SECTION SIX:

Upon recommendation of the Commission, the Boyle County Fiscal Court will determine the depository of the Commission funds.

SECTION SEVEN:

The Fiscal Court forbids the Commission to issue revenue bonds or to borrow money beyond the fiscal year, without the express order of the Boyle County Fiscal Court. Funds will not be used for direct recreational costs or purposes. The fiscal year will begin January 1 each year and terminate on December 31 following.

SECTION EIGHT:

This Commission will promote tourist attractions generally in Boyle County and surrounding areas, with a special effort on securing conventions and tourists in our area during the winter months.

SECTION NINE:

The provisions of this Ordinance are severable. If any sentence, clause or section or part of this Ordinance or the application thereof to any particular case is for any reason found to be unconstitutional or invalid, such unconstitutionality or invalidity shall not effect or repeal any of the remaining provisions, sentences, clauses or sections or part of this Ordinance.

SECTION TEN:

That all motions, resolutions, orders, ordinances and part thereof in conflict herewith are hereby repealed to the extent of such conflict, and this Ordinance shall take effect and be in force at once.

BOYLE FISCAL COURT

BY: Mary C. Pendency
MARY C. PENDYGRAFT
BOYLE COUNTY JUDGE/EXECUTIVE

CITY OF DANVILLE

BY: Roy W. Arnold
ROY W. ARNOLD, MAYOR

ATTEST:

Dorothy Van Gilder
DOROTHY VANGILDER, CITY CLERK

Introduced by the Boyle Fiscal Court on the 13th day of March, 1984.

Introduced and given first reading and approved by Danville Board of Commissioners on February 14, 1984.

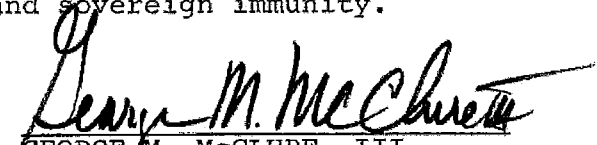
Given Second reading by the Boyle Fiscal Court on the 27th day of March, 1984, and on motion of Magistrate Cook and second of Magistrate Davis, the Ordinance was adopted.

Given second reading and passed by Danville Board of Commissioners on February 28, 1984.

Published in Danville Advocate Messenger on March 30, 1984, 1984.

TO WHOM IT MAY CONCERN:

The Danville-Boyle County Tourism Commission is a jointly formed agency of the City of Danville, Kentucky and the Boyle County Fiscal Court. It was formed on MARCH 27, 1984 pursuant to KRS 91A.350 et seq which authorizes such commissions. The Tourism commission is a separate taxing authority pursuant to the same statutes. As such it enjoys all the perquisites of local government such as no-taxability and sovereign immunity.


GEORGE M. McCLURE, III
BOYLE COUNTY ATTORNEY