

JOINT TOURISM AND CONVENTION COMMISSION

§ 31.15 ESTABLISHMENT; TRANSIENT ROOM TAX.

There is hereby established a joint tourism and convention commission with the City of Shelbyville and the City of Simpsonville to be known as the Shelby County Tourism & Convention Commission (hereinafter the Commission) and there is further levied a transient room tax in the amount of 3% of the rent for every occupancy of suite, room, or rooms, charged by all persons, companies, corporations, or other like similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodations businesses.
(Ord. 10-16-07, passed 10-16-2012)

§ 31.16 EXCEPTION TO TRANSIENT ROOM TAXES.

Transient room taxes shall not apply to the rental or leasing of an apartment supplied by an individual or business that regularly holds itself out as exclusively providing apartments. Apartment means a room or set of rooms, in an apartment building, fitted especially with a kitchen and usually leased as a dwelling for a minimum period of 30 days or more.
(Ord. 10-16-07, passed 10-16-2012)

§ 31.17 DISPOSITION OF FUNDS.

(A) All monies collected pursuant to subchapter shall be maintained in an account separate and unique from all other funds and revenues collected and shall be considered tax revenue for the purposes of KRS 68.100 and KRS 92.330.

(B) All room taxes collected pursuant to this subchapter shall be remitted to the Occupational Tax Administrator ~~Commission treasurer~~ no later than 30 days following the last day of the month in which the taxes have been charged.

(C) All room taxes collected pursuant to this subchapter that are not remitted to the Occupational Tax Administrator ~~commission treasurer~~ as required herein shall bear interest at the rate of 12% per annum on the whole or any part left unpaid which said amount shall be added to the principal amount due when paid.

(D) In the event that any room taxes collected pursuant to this subchapter are not remitted to the Occupational Tax Administrator ~~commission treasurer~~ as required herein within 60 days of coming due, the commission may seek enforcement and collection through the county attorney's office.

(E) Any person, owner, corporate officer, director, member, partner or any other individual or entity having an ownership interest in any facility subject to this ordinance is deemed responsible for insuring that all taxes due and owing pursuant to this subchapter are paid in a timely manner. Sixty (60)

days or more delinquency on the part of any establishment charged with collecting and paying the transient room tax shall be prima facie evidence of a willful intent not to pay same.

(F) The Occupational Tax Administrator Commission shall maintain an authorized transient room tax reporting form that each facility subject to this subchapter shall utilize in collecting and remitting all taxes due pursuant to the subchapter. (Ord. 10-16-07, passed 10-16-2012) Penalty, see § 31.99

§ 31.18 COMMISSION MEMBERS; APPOINTMENT; TERMS; REMOVAL.

(A) The Commission shall be composed of seven members.

(B) Pursuant to KRS 91A.360, appointments to the Commission shall be made in the following manner:

(1) Two commissioners shall be jointly appointed by the Shelby County Judge Executive, Mayor of the City of Shelbyville and Mayor of the City of Simpsonville from a list of three or more names submitted by the local city hotel and motel association and one commissioner shall be jointly appointed by the Shelby County Judge/Executive, Mayor of the City of Shelbyville and Mayor of the City of Simpsonville from a list of three or more names submitted by the local county hotel and motel association, provided that if only one local hotel and motel association exists which covers both the city and the county, then three commissioners shall be appointed from a list of six or more names submitted by it. If no formal local city or county hotel and motel association is in existence upon the establishment of a commission or upon the expiration of the term of a commissioner appointed pursuant to this division, then three commissioners shall be jointly appointed by the Shelby County Judge/Executive, the Mayor of the City of Shelbyville and the Mayor of the City of Simpsonville from persons residing within the jurisdiction of the commission and representing local hotels or motels. A local city or county hotel and motel association shall not be required to be affiliated with the Kentucky Hotel and Motel Association to be recognized as the official local city or county hotel and motel association.

(2) One commissioner shall appointed from a list of three or more names submitted by the local restaurant association or associations. If no formal local restaurant association or associations exist upon the establishment of the commission or upon the expiration of the term of a commissioner appointed pursuant to this division, then one commissioner shall be appointed by the Shelby County Judge/Executive, mayor of the City of Shelbyville and mayor of the City of Simpsonville from persons residing within the jurisdiction of the commission and representing a local restaurant. A local restaurant association or associations shall not be required to be affiliated with the Kentucky Restaurant Association to be recognized as the official local restaurant association or associations.

(3) One commissioner shall be jointly appointed from a list of three or more names submitted by the Shelby County Chamber of Commerce. If the Chamber of Commerce is no longer in existence,

upon the expiration of the term of a commissioner appointed pursuant to this division, then one commissioner shall be appointed by the Shelby County Judge/Executive, mayor of the City of Shelbyville and mayor of the City of Simpsonville from persons residing within the jurisdiction of the commission and representing local businesses.

(4) One commissioner shall be appointed by the Shelby County Judge Executive and one commissioner shall be appointed by the mayor of either the City of Shelbyville or the City of Simpsonville depending on which city has the larger population as determined by the most recent census.

(C) A candidate submitted for appointment to the commission pursuant to divisions (B)(1), (B)(2) and (B)(3) of this section shall be appointed by the joint action of the Shelby County Judge/Executive, Mayor of the City of Shelbyville and Mayor of the City of Simpsonville within 30 days of the receipt of the required list or lists. Vacancies shall be filled in the same manner that original appointments are made.

(D) The commissioners shall be appointed for terms of three years provided that, in making the initial appointments, the Shelby County Judge/Executive, Mayor of the City of Shelbyville and Mayor of the City of Simpsonville shall appoint two commissioners for a term of three years, two commissioners for a term of two years, and three commissioners for a term of one year. There shall be no limitation on the number of terms to which a commissioner is reappointed. Subsequent appointments shall be for three year terms.

(E) The commission shall elect from its membership a chairman and a treasurer and may employ personnel and make contracts necessary to carry out the purpose of KRS 91A.350 to 91A.390. The contracts may include, but shall not be limited to, the procurement of promotional services, advertising services and other services and materials relating to the promotion of tourist and convention business. Contracts of the type enumerated shall be made only with persons, organizations and firms with experience and qualifications for providing promotional services and materials, such as advertising firms, chambers of commerce, publishers and printers.

(F) The books of the commission and its account as established in KRS 91A.390(2) shall be audited annually by an independent auditor who shall make a report to the commission, to the associations submitting lists of names from which commission members are selected, to the Shelby County Judge/Executive, Mayor of the City of Shelbyville, Mayor of the City of Simpsonville, to the State Auditor of Public Accounts, and to the Shelby County Fiscal Court, the Shelbyville City Counsel and the Simpsonville City Counsel. A copy of the audit report shall be made available by the commission to members of the public upon request and at no charge.

(G) A commissioner may be removed from office by the same procedure by which the commissioner was appointed as provided by KRS 65.007.

(H) Nothing herein shall affect the terms of the present members of the Commission. However, upon expiration of the term of any presently sitting member, the procedures herein shall be utilized to appoint that member's successor.

(Ord. 10-16-07, passed 10-16-2012)

§ 31.19 EXAMINATION OF BOOKS AND THE LIKE TO DETERMINE ACCURACY.

The Occupational Tax Administrator Commission or its duly appointed or designated agent or employee is authorized to examine the books, papers and records of any facility subject to this subchapter in order to determine the accuracy of any return made or, in the event that any such facility fails to make a return, to determine the amount of tax due. Each facility subject to this subchapter shall provide the Commission or its duly appointed or designated agent or employee with the means, facilities and records necessary to carry out the terms of this section. (Ord. 10-16-07, passed 10-16-2012)