

COMMONWEALTH OF KENTUCKY
SHELBY COUNTY FISCAL COURT
ORDINANCE NO. 12-20-05, SERIES 2022

AN ORDINANCE CREATING A NEW CHAPTER IN TITLE XI: BUSINESS
REGULATIONS OF THE SHELBY COUNTY, KENTUCKY CODE OF
ORDINANCES AND CODIFYING AND AMENDING THE PROVISIONS
PERTAINING TO THE TRANSIENT ROOM TAX

WHEREAS, the three governing bodies of Shelbyville, Simpsonville and Shelby County, Kentucky, re-established a joint Shelbyville, Simpsonville and Shelby County tourism and convention commission and levied a transient room tax via an Interlocal Cooperation Agreement which was executed by the mayors of both cities and the county judge executive on March 18, 2019; and

WHEREAS, the Shelby Fiscal Court wishes to create a new section in the Shelby County Kentucky Code of Ordinances in which to codify certain provisions of that Interlocal Cooperation Agreement establishing and levying the transient room tax, and to also amend certain provisions pertaining to the transient room tax requirements for Shelby County, Kentucky, without said amendments conflicting in any way with the provisions of the aforementioned Interlocal Cooperation Agreement;

NOW, THEREFORE, BE IT ORDAINED BY SHELBY COUNTY, KENTUCKY, BY AND THROUGH THE SHELBY FISCAL COURT, AS FOLLOWS:

A new chapter, 116. is hereby added to TITLE XI: BUSINESS REGULATIONS, of the Shelby County, Kentucky Code of Ordinances as follows:

CHAPTER 116. TRANSIENT ROOM TAX

116.01 There is hereby levied a transient room tax in the County of Shelby in the amount of three percent (3%) of the rent for every occupancy of a suite, room, rooms, cabins, lodgings, campsites, or other accommodations charged by all persons, companies, corporations, or other like or similar persons, groups, or organizations doing business as a motor court, motel, hotel, inn, tourist camp, tourist cabin, campground, recreational vehicle park, or like or similar accommodations or places in which accommodations are regularly furnished to transients for consideration or by persons, companies, corporations, or other like or similar persons, groups, or organizations that facilitate the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations. In addition, there will be levied a special transient room tax of one percent (1%) for the purpose of covering the operating expenses of a local convention center that is in operation.

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116.02 Transient room taxes shall not apply to the rental or leasing of any room, lodging, campsite, apartment, or other similar accommodation or place supplied by an individual or business to a person or persons for a continuous period of thirty (30) days or more.

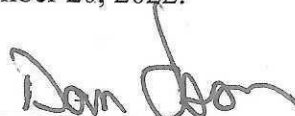
116.03 All monies collected pursuant to this ordinance shall be remitted to the Shelby County Treasurer no later than thirty (30) days following the last day of the month in which the transient room taxes have been charged. All monies to be collected pursuant to this ordinance that are not remitted to the Shelby County Treasurer as required herein shall bear interest at the rate of twelve percent (12%) per annum on the whole or any part left unpaid, which said amount shall be added to the principal amount due when paid. In the event that any monies to be collected pursuant to this ordinance are not remitted to the Shelby County Treasurer as required herein within sixty (60) days of coming due, enforcement and collection may be sought through the Shelby County Attorney's Office.

116.04 Any person, owner, corporate officer, director, member, partner or any other individual or entity having an ownership interest in any facility or establishment subject to this ordinance is deemed responsible for ensuring that all taxes due and owing pursuant to this ordinance are paid in a timely manner. Sixty (60) days or more delinquency on the part of any facility or establishment charged with collecting and paying the transient room tax shall be prima facie evidence of a willful intent not to pay same. Anyone, or any facility or establishment, in violation of non-payment per this sub-section shall, in addition to being required to pay all taxes and penalties due hereunder, be fined not less than \$100 nor more than \$500 and/or imprisoned in the county jail for up to twelve (12) months.

This Ordinance shall become effective upon publication and may be published in summary.


Introduced, seconded, and given a first reading at a duly convened meeting of the Shelby County Fiscal Court held on December 6, 2022.

Introduced, seconded, and given second reading and enacted at a duly convened meeting of the Shelby County Fiscal Court held on December 20, 2022.



Dan Ison, Shelby County Judge/Executive

ATTEST:



Sue Carole Perry, Shelby County Clerk