

ARTICLE 773
Hotel Occupancy Tax

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CROSS REFERENCES

Hotel occupancy tax – see W.Va. Code Art. 7-18-7

773.01 IMPOSITION OF TAX.

There is hereby imposed a tax on the use and occupancy of a hotel room within the boundaries of the City. The rate of such tax shall be three percent (3%) of the consideration paid for such use and occupancy. The tax shall be paid by the consumer or occupant of the hotel room and be collected by the hotel operator as a part of the consideration paid for the occupancy of the hotel room.

(Passed 9-10-85)

773.02 COLLECTION OF TAX.

(a) The tax shall be collectible by the hotel operator, who shall account for, and remit to the City, all taxes paid by the consumer. The hotel operator shall separately state the tax on all bills, invoices, accounts, books of account and records relating to consideration paid for occupancy or use of a hotel room.

(b) A hotel or hotel operator shall not represent to the public, in any manner, directly or indirectly, that it will absorb all or any part of the tax or that the tax is not to be considered an element in the price to be collected from the consumer.

(c) A hotel operator doing business wholly or partly on a credit basis shall require the consumer to pay the full amount of tax due upon the credit sale at the time such sale is made or within thirty days thereafter.

(d) Notwithstanding that the total amount of such taxes collected by a hotel operator may be in excess of the amount of which a consumer would be liable by application of the levy of three percent (3%) for the occupancy of a hotel room or rooms, the total amount of all taxes collected by any hotel operator shall be remitted to the City.

(Passed 9-10-85)

773.03 RECORDS AND RETURNS.

- (a) Each hotel operator shall keep complete and accurate records of taxable sales and charges, together with a record of the tax collected thereon. Such records and documents shall be kept and maintained for a period of three years unless the hotel operator is notified by the City that they be kept for a longer period.
- (b) The tax imposed by this article shall be due and payable in monthly installments on the tenth day of the month for all taxes collected from consumers in the preceding calendar month. The remittance of such taxes shall be accompanied by a return, in a form and containing such information as the Recorder may by rule or regulation, require.
(Passed 9-10-85)

773.04 LIABILITY.

- (a) If any hotel operator fails to collect the tax imposed by this article or shall fail to properly remit such tax to the City, he shall be personally liable for such amount as he failed to collect or remit.
- (b) If the hotel operator is an association or corporation, the officers thereof actually participating in the management or operation of the association or corporation shall be personally liable; jointly and severally for any default on the part of the association or corporation to collect or remit the tax as herein required.
(Passed 9-10-85)

773.05 EXCEPTIONS.

The tax imposed by this article shall not be collected in the following instances:

- (a) From any consumer occupying a hotel room for thirty or more consecutive days.
- (b) When the hotel room occupancy is billed directly to the United States of America or any agency thereof.
- (c) When the hotel room occupancy is billed directly to the State or any political subdivision thereof.
(Passed 9-10-85)

773.06 RULES AND REGULATIONS.

The Recorder may promulgate rules, regulations and administrative procedures concerning the assessment, collection and refund of the tax imposed by this article.
(Passed 9-10-85)

773.07 DISPOSITIONS OF PROCEEDS OF TAX.

From the revenues derived from the tax imposed by this article, Council shall appropriate such revenues in the following manner and for the following purposes:

- (a) At least fifty percent (50%) of the net revenue received by the City shall be appropriated to the City's convention and Visitor's Bureau for the promotion of conventions and tourism.
- (b) The remaining portion of the net revenue received by the City shall be appropriated for one or more of the following purposes:

- (1) The planning, construction, reconstruction, establishment, acquisition, improvement, renovation, extension, enlargement, equipment, maintenance, repair and operation by publicly owned convention facilities including, but not limited to, arenas, auditoriums, civic centers and convention centers;
- (2) The payment of principal or interest or both on revenue bonds issued to finance such convention facilities;
- (3) The promotion of conventions;
- (4) The construction or maintenance of public parks, tourist information centers and recreation facilities including land acquisition; or
- (5) The promotion of the arts.

773.99 PENALTY.

No person shall do any of the following:

- (a) Willfully refuse to pay or collect the tax.
- (b) Willfully refuse to make the return required by this article.
- (c) Willfully make any false or fraudulent return or false statement in any return with the intent to defraud the City.
- (d) Willfully evade the payment of tax, or any part thereof.
- (e) Willfully aid or abet another in an attempt to evade the payment of tax, or any part thereof.
(Passed 9-10-85)
- (f) For any officer, partner or principal of any corporation or association to willfully make or willfully permit to be made for such corporation or association any false return, or any false statement in any return, with the intent to evade payment of the tax.
- (g) Any person found guilty of willfully violating the provisions of this article shall be fined not more than five hundred dollars (\$500.00) or imprisoned for a period of not more than thirty days, or both fined and imprisoned.
(Passed 9-10-85)