

QUARTERLY RETURN OF RESTAURANT & HOTEL, MOTEL & ROOMING HOUSE TAX

City of Marion, Kentucky

Name _____ Ky. Sales Tax No. _____

Mailing Address _____ Quarter Ending _____

Location (If other than mailing address) _____

1. File return even though no tax is due.
2. Return is due 30 days following the end of quarter for which report is made.
3. Report changes of ownership or address immediately.
4. Prepare this return and retain back copy.

10% penalty, plus 12% interest against the total amount of tax overdue at any time. After sixty (60) days, the amount of penalty shall be compounded each month.

1. Gross Receipts	\$ _____
2. Tax 3% of line 1.	\$ _____
3. Penalty and/or Interest	\$ _____
4. Total Payment Due.	\$ _____

I hereby certify that the statements made herein and in any supporting schedules are true, correct and complete to the best of my knowledge.

**RETURN MUST
BE SIGNED**

Signature of Individual Preparing Return

Date _____

Official Title: Owner, Manager, etc.

MAKE CHECKS PAYABLE TO: CITY OF MARION
MAIL CHECK AND COPY TO: 217 South Main St., Marion, Kentucky 42064

ORDINANCE NO. 03- 18 :
AN ORDINANCE CREATING A RESTAURANT TAX

NOW, THEREFORE, BE IT ORDAINED by the City Council of Marion, Kentucky that that the Marion Code of Ordinances is amended as follows:

Section 1 PURPOSE.

For the purpose of the operation of the City Tourist and Recreation Commission and to finance the cost of acquisition, construction, operation, and maintenance of facilities useful in the attraction and promotion of tourism, including the park system, there is hereby imposed and levied a special tax of THREE PERCENT (3.0%) of the gross retail sales of restaurants doing business within the city.

Section 2 DEFINITION.

RESTAURANT: Any fixed or mobile commercial establishment that engages in the preparation and serving of ready-to-eat foods in portions to the consumer, including, but not limited to; restaurants; coffee shops; cafeterias; short order cafes; luncheonettes; grilles; tea rooms; sandwich shops; soda fountains; roadside stands; street vendors; catering kitchens; delicatessen; or similar places in which food is prepared for sale for consumption on the premises or elsewhere. It does not include food vending machines, establishments serving beverages only in single service or original containers.

Section 3 PAYMENT OF TAX; DUE DATE.

On or after September 1, 2003, every person, company, corporation or other like, or similar persons, groups or organizations doing business as restaurants located in the city shall pay quarterly to the City Clerk a tax of THREE PERCENT (3.0%) of the gross retail sales, which is defined to mean gross sales excluding state sales tax, collected by them during the preceding quarter. Such tax shall be due and payable to the city 30 days after the last day of each quarter, together with a return on a form furnished or obtained from the City Clerk, setting forth an aggregate amount of gross sales charged and collected during the period to which the tax applies, together with such other pertinent information as the city may require. Restaurants will begin collecting the tax on October 1, 2003, and make the first payment before January 31, 2004.

Section 4 EXEMPTION.

Any restaurant as defined under Section 2 that is not also required to obtain a business license under Chapter 110 is exempt from the tax imposed herein.

Section 5 DELINQUENCY; RATE OF INTEREST.

Any tax imposed by this subchapter which shall remain unpaid after it becomes due, as set forth herein, shall have added to it a penalty of 10%, together with interest at the rate of 12% against the total amount of tax overdue at any time. After 60 days, the amount of penalty shall be compounded each month. These penalties shall also apply in the case of late payment of city occupational tax.

Section 6 TAXES IN ADDITION TO OCCUPATIONAL OR BUSINESS PERMIT FEES.

The tax imposed in this subchapter shall be in addition to the other general taxes as the occupational tax or business permit payable to the city.

Section 7 COLLECTION FEE.

A collection fee in the amount of ONE AND ONE-HALF PERCENT (1 ½ %) shall be retained by the city.

Section 8 AUDIT.

(1) The City Administrator or his designee shall have the right, on behalf of the city, to audit the books and records of any taxpayer or restaurant operator under this section to determine if there has been complete and accurate reporting of gross receipts and to determine if a proper and accurate payment of the taxes due has been made. The City Administrator may use the services of an accounting professional to perform the audit or assist in the performance of the audit.

Section 9 USE OF FUNDS BY TOURIST AND CONVENTION COMMISSION.

The Tourist and Convention Commission shall only expend the money transferred to it solely for the purpose of promoting recreational and tourist activity in the city as set out in KRS 91A.390, and the money shall not be used to provide a subsidy in any form to any hotel, motel, or restaurant.

Section 10 SPECIAL ACCOUNT; USE OF FUNDS.

The funds collected from this tax shall be maintained by the City Clerk in a special account and disbursed in accordance with its annual budget. Any money not expended by the Tourist and Recreation Commission during any fiscal year will be used to make up a part of its budget for the next fiscal year.

Section 11 ANNUAL SUBMISSION BY COMMISSION TO REQUEST FUNDS.

The City Tourist and Recreation Commission shall annually submit by May 1 of each year to the City Council a request for funds for its operation in the ensuing year. The City Council shall include the Tourist and Recreation Commission in its annual budget and shall provide funds for its operation in its annual budget.

Section 12 FALSE OR FRAUDULENT RETURNS.

No person shall purposefully refuse to file a return, pay the tax due, or shall knowingly file a false or fraudulent return required herein.

Section 13 PENALTY

Any person who violates this chapter shall be deemed to have committed a violation and shall be fined not less than \$20.00 and not more than \$50.00 for each offense. Each day the tax is past due shall constitute a separate offense.

Section 14 CONFLICT.

That all Ordinances in conflict herewith are, to the extent of the conflict, hereby repealed.

Section 15 AUTHORITY FOR PASSAGE.

That this Ordinance shall become effective upon its passage by law pursuant to Kentucky Revised Statutes.

COUNCIL MEMBERS	YES	NO
Fred Brown	<u> X </u>	<u> </u>
Allen Lynn	<u> X </u>	<u> </u>
Janet Pierce	<u> X </u>	<u> </u>
Dwight Sherer	<u> X </u>	<u> </u>
Michael Byford	<u> X </u>	<u> </u>
Ronnie Hughes	<u> X </u>	<u> </u>

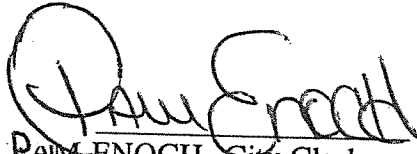
It appearing that 6 Council Members voted for the adoption of the ordinance, and 0 voted against with 0 abstaining, the Mayor declared the ordinance adapted.

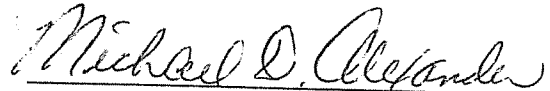
INTRODUCED AND GIVEN 1ST READING: AUGUST 13, 2003

GIVEN 2ND READING AND PASSED: SEPTEMBER 15, 2003

PUBLISHED IN THE CRITTENDEN PRESS: SEPTEMBER 18, 2003

ATTES^T


PAM ENOCH, City Clerk


MICHAEL D. ALEXANDER,
Mayor