

**ORDINANCE NO. 1971**

**AN ORDINANCE OF THE CITY OF TERRELL, TEXAS, AMENDING ORDINANCE NO. 1745 PROVIDING FOR THE COLLECTION OF A HOTEL OCCUPANCY TAX; INCREASING THE PENALTY FOR FAILURE TO REPORT OR COLLECT THE TAX; PROVIDING FOR AN EFFECTIVE DATE; PROVIDING FOR A PENALTY NOT TO EXCEED FIVE HUNDRED (\$500.00) DOLLARS FOR EACH OFFENSE; AND PROVIDING A SEVERABILITY CLAUSE.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TERRELL:**

**ARTICLE I.**

That Ordinance No. 1745, Section 6, PENALTIES shall be amended to comply with current law.

That Ordinance No. 1745, Section 6, shall hereafter read as follows:

**SECTION 6.** Penalties

If any person shall fail to file a tax report as required herein or shall file a false report or fail to pay the tax when due to the City, said person is liable to the City for its reasonable attorney's fees and a penalty equal to fifteen percent (15%) of the total amount of the tax owed. Delinquent taxes shall draw interest at the rate of ten percent (10%) per annum beginning sixty (60) days from the due date.

Any person violating any of the provisions of this article, including hotel operators who fail to collect the tax, fail to file a return, file a false return, or who are delinquent in their tax payment, shall be guilty of a misdemeanor and shall, upon conviction, be fined in any sum not to exceed Five Hundred and no/100 (\$500.00) Dollars, and each twenty-four (24) hours of any such violation shall constitute a separate offense.

That all other provisions of Ordinance No. 1745 not specifically amended by this Ordinance shall remain in full force and effect.

**ARTICLE II.**

That the terms and provisions of this ordinance are severable and are governed by all applicable Sections of the City of Terrell Code of Ordinances, as amended.

**ARTICLE III.**

That this ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Charter of the City of Terrell, and it is accordingly so ordained.

**PASSED AND APPROVED THIS 1<sup>st</sup> day of June, 1999.**  
**PASSED AND ADOPTED THIS 15<sup>th</sup> day of June, 1999.**

\_\_\_\_\_  
HENRY C. MADGWICK, MAYOR

ATTEST:

\_\_\_\_\_  
JOHN ROUNSAVALL, CITY SECRETARY

APPROVED AS TO FORM:

\_\_\_\_\_  
MARY GAYLE RAMSEY CITY ATTORNEY