

ORDER PROVIDING FOR THE COLLECTION OF A HOTEL OCCUPANCY TAX

Whereas, Chapter 352 of the Texas Tax Code authorizes Brazos County to impose a hotel occupancy tax; and,

WHEREAS, the hotel occupancy tax rate in Brazos County may not exceed 2.75 percent of the price paid for a motel room if: (1) the Brazos Valley Convention and Visitors Bureau DBA Bryan-College Station Convention and Visitors Bureau, a Texas Non-Profit Corporation ("Agency") executes a preferred access facilities contract with Texas A&M University for the purpose of promoting tourism in the Brazos County; (2) Brazos County allocates payments to Texas A&M University, under the contract described in (1), to be used for the renovation of Kyle Field, the portion of the revenue received by the county that is derived from the application of the tax at a rate of more than two percent of the price paid for a room in a hotel; and (3) not more than 30 years have passed from the date bonds were originally issued by Texas A&M University to finance the stadium renovation project for Kyle Field;

WHEREAS, Texas A&M University and Agency have entered into a preferred access facilities contract for the purposes described above; and

WHEREAS, not more than 30 years have passed from the date bonds were originally issued by Texas A&M University to finance the stadium renovation project for Kyle Field; and,

WHEREAS, Brazos County desires to collect the hotel occupancy tax authorized by Chapter 352 of the Texas Tax Code and to allocate payments received by the county derived from the application of the tax at a rate of more than two percent of the price paid for a room in a hotel, to Texas A&M University to be used for the renovation of Kyle Field.

Now, Therefore, Be It Resolved that Brazos County Orders that a two and .75/1.00 percent county hotel occupancy tax be collected beginning September 1, 2013, in accordance with the provisions recorded below.

A. DEFINITIONS

The following words, terms, and phrases are, for the purpose of this section, except where the context clearly indicates a different meaning, defined as follows:

(1) Hotel shall mean any building or buildings, trailer, or other facility, in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, or other buildings where rooms

are furnished for a consideration, but hotel shall not be defined so as to include hospitals, sanitariums, or nursing homes.

(2) Consideration shall mean the cost of the room, sleeping, space, bed, or other facility in such hotel and shall not include the cost of any food served or personal services rendered to the occupant of such room not related to the cleaning and readying of such room, sleeping space, bed or other facility for occupancy.

(3) Occupancy shall mean the use or possession, or the right to the use or possession of any room or rooms, sleeping space, bed, or other facility in a hotel for any purpose.

(4) Occupant shall mean anyone who, for a consideration, uses, possesses, or has a right to use or possess any room or rooms, sleeping space, bed, or other facility in a hotel under any lease, concession, permit, right of access, license, contract, or agreement.

E. RULES AND REGULATIONS

Brazos County shall have the power to make such rules and regulations as are necessary to effectively collect the tax levied herein, and shall upon reasonable notice have access to books and records necessary to enable him to determine the correctness of any report filed as required by this section and the amount of taxes due under the provisions of this section. Each person required to collect the tax imposed herein shall make those records available within Brazos County, upon request.

F. PENALTIES

Failure to File or Filing False Report

(1) If any person required by the provisions of this section to collect the tax imposed herein, or make reports as required herein, and pay to the Treasurer's Office the tax imposed herein, shall fail to collect such tax, file such report, or pay such tax, or if any such person shall file a false report, such person shall be deemed guilty of a misdemeanor.

(2) If the owner fails to report when required or pay the tax when due, the owner shall pay a penalty of five percent of the amount of the tax due. If the owner fails to file the report or pay the tax before the 31st day after the date that the report or tax payment was due, he shall pay an additional penalty of five percent of the amount of the tax due.

(3) Delinquent taxes and accrued penalties draw interest at the rate of 10 percent a year beginning 60 days after the date on which the tax was due.

(4) The county attorney may bring suit against a person who is required to collect the tax imposed by this chapter and pay the collections over to the county and who has failed to file a tax report or pay the tax when due to collect the tax not paid or to enjoin the person from operating a

hotel in the county until the tax is paid or the report filed, as applicable, as provided by the court's order. The remedy provided by this subsection is in addition to other available remedies.

Tax Assessments

If the operators of any hotel shall fail to file a report for any period as required by this sections, or shall fail to pay the tax for any period as required by this section, then the treasurer is hereby authorized to make an assessment of the tax for such period. The tax assessed, together with any penalties provided by this section, shall be a prior and superior lien on all property of the hotel.

G. USE OF REVENUE UP TO 2.0 per cent

(I) The commissioners court by contract may delegate to a person, including another governmental entity or a private organization, the management or supervision of programs and activities funded with revenue from the tax

(8) The county shall create an advisory committee of seven members to oversee spending of the tax. The committee shall include at least two representatives from the hotel industry.

H. USE OF REVENUE Above 2.0 per cent

The County shall, in accordance with the terms and conditions of an interlocal agreement entered into between the County and Texas A&M University, allocate payments to Texas A&M University to be used for the renovation of Kyle Field.

I. EFFECTIVE DATE and EXPIRATION DATE

This ORDER shall be and become effective on and after September 1, 2013 and shall continue under the terms and conditions of the statute authorizing it.

Adopted this the ____ day of July, 2013.

COUNTY JUDGE

ATTEST:

Karen McQueen, County Clerk