

ORDINANCE 2010 - 02

AN ORDINANCE AMENDING THE PORT ARANSAS CODE OF ORDINANCES CHAPTER 22. ARTICLE IV. HOTEL, MOTEL OCCUPANCY TAX. SEC. 22-65. REPORTS AND PAYING OF TAXES COLLECTED TO CITY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORT ARANSAS, COUNTY OF NUECES, STATE OF TEXAS:

Section 1. Amendment. Chapter 22 of Port Aransas Code of Ordinances is hereby amended to read as follows, new matter being indicated by underscoring and deleted matter by interlineation.

Sec. 22-65. Reports and paying of taxes collected to city.

- (a) On or before the twentieth day of the month immediately following each reporting period, every person required in section 22-64 hereof to collect the tax imposed herein shall file a report with the city finance department showing the reporting period and year to which the report relates, the consideration paid for all room or sleeping space occupancies subject to occupancy tax in the immediately preceding reporting period, the amount of tax collected on such occupancies, and a description of the property for which the report is filed.
- (b) ~~If a taxpayer owes less than one thousand five hundred dollars (\$1,500.00) for a calendar quarter, the reporting period shall be the calendar quarter and their reports and taxes are due quarterly. For all others~~ The reporting period shall be the calendar month and their reports and taxes are due monthly.
- (c) All person shall pay to the city the tax due on such occupancies on or before the date when such report is required to be filed.

Section 2. Effective Date. As provided by Article III, Section 12.C. and by Article XII, Section 2 of the Charter of the City of Port Aransas, this ordinance shall be effective upon adoption and, in addition, if any penalty, fine or forfeiture is imposed by this ordinance, then this ordinance shall be effective only after publication of this ordinance in its entirety or in summary form once in the official newspaper of the City of Port Aransas.


Section 3. Reading. As provided by Article III, Section 13 and Article III, Section 12.b. of the Charter of the City of Port Aransas, this ordinance or the caption of it shall be read at three city council meetings with at least one week elapsing between each reading.

Section 4. Severance. If any part of this ordinance is invalid or void or is declared to be so, then said part shall be severed from the balance of this ordinance and said invalidity shall not affect the balance of this ordinance, the balance of the ordinance to be read as if said invalid or void portion thereof were not included.

Section 5. Publication. As provided by Article III, Section 12.C., this ordinance shall be published one time in the official newspaper of the City of Port Aransas, Nueces County, Texas, which publication shall contain the caption of this ordinance stating in substance the purposes of same.

PASSED, ORDAINED, APPROVED AND ADOPTED this 3rd day of February, 2010.

CITY OF PORT ARANSAS

BY: 
The Hon. Claude Brown, Mayor

ATTEST:


Esther Arzola, City Secretary