

**HOTEL MOTEL OCCUPANCEY TAX HISTORY**

<b><u>ORDINACE NUMBER</u></b>	<b><u>ADOPTION DATE</u></b>	
76-3	01-27-76	Ordinance Establishing Tax Establishes Board & Etc. Rate: 2%
81-19	12-17-81	Changes Rate to 3%
83-15	12-15-83	Changes Rate to 6%
84-34	07-19-84	Board Membership Requirements
89-14	11-16-89	Establishes Reporting Procedures Distribution of Revenue Penalties & Board Requirements
90-3	04-18-90	Authorizes Liens for Non-payment
94-3	04-21-94	Regarding Board Membership
95-4	06-15-95	Changes Penalty from greater of 5% of Tax due or \$50.00 to 15% of <b>Tax due</b>
98-12	10-15-98	Changes Rate to 7% (the extra 1% going for any lawful purpose under Section 351.105(a), Texas Tax Code

**RELATED ORDINANCE**

99-2	2-18-99	No temporary, transient rental in R-1 except as a blanket special permit under Section 25-271-allowed only if rentals, Upon which occupancy taxes are or were Lawfully due, took place in 1998 and an Occupancy tax report or reports were Filed with state & city before Feb. 28, 1999. if qualified, may be used until the Sale ,transfer or etc. at which time Temporary, transient rentals shall cease Provided assignment occurs after 2/28/99. Allowed in R-2.
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Updated through 8-25-03  
By Esther Arzola