

**TOWN OF ADDISON, TEXAS**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE TOWN OF ADDISON, TEXAS AMENDING THE TOWN'S CODE OF ORDINANCES BY AMENDING ARTICLE IV (HOTEL OCCUPANCY TAX) OF CHAPTER 74 (TAXATION) BY ADDING THERETO A NEW SECTION 74-108 PERTAINING TO CERTIFICATES, RECORDS AND/OR DOCUMENTATION AS MAY BE REQUIRED BY THE DIRECTOR OF FINANCE FROM A PERSON REQUIRED TO COLLECT THE HOTEL OCCUPANCY TAX STATING AND SUPPORTING THE QUALIFICATION FOR AN EXEMPTION FROM OR NON-IMPOSITION OF THE HOTEL OCCUPANCY TAX; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Addison, Texas ("City") is a home rule municipality having the full power of local self-government pursuant to its Charter and Article XI, Section 5 of the Texas Constitution; and

**WHEREAS**, the City levies a hotel occupancy tax as set forth in Article IV (Hotel Occupancy Tax) of Chapter 74 (Taxation) of the City's Code of Ordinances; and

**WHEREAS**, Chapter 74 requires, among other things, that each person required to collect the hotel occupancy tax must file a monthly report with the Town's director of finance that shows (a) the consideration paid for all occupancies in the prior month, (b) the amount of taxes collected on the occupancies, and (c) other information as the director may reasonably require; and

**WHEREAS**, Chapter 74 further provides that the director of finance has power to make any rules and regulations necessary to effectively collect the tax; and

**WHEREAS**, the City Council desires to amend Chapter 74 regarding certificates, records, and/or documentation the City may require to support or substantiate an exemption from the payment of the hotel occupancy tax.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE TOWN OF ADDISON, TEXAS:**

Section 1. Incorporation of Recitals. The above and foregoing recitals and premises to this Ordinance are true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. Amendment. The Code of Ordinances ("Code") of the Town of Addison, Texas ("City") is hereby amended by amending Chapter 74 (Taxation), Article IV (Hotel Occupancy Tax) thereof by adding thereto a new Section 74-108 to read as follows:

**Section 74-108. Certificate, Records.**

Without limiting any other provision of this article, in order to effectively collect the tax the director may require, with respect to any exemption from or non-imposition of the tax, that every person required by this article to collect the tax submit with each monthly report described by Section 74-104 a certificate or other documentation required by the director that states the qualification for an exemption or non-imposition, and any exemption or non-imposition of the tax must be supported by documentation adopted by the director.

Section 3. Savings. Except as amended hereby, the Code of Ordinances is not amended. This Ordinance shall be cumulative of all other ordinances of the City and shall not repeal any of the provisions of those ordinances except in those instances where the provisions of those Ordinances are in direct conflict with the provisions of this Ordinance.

Section 4. Severability.

The sections, paragraphs, sentences, phrases, clauses and words of this Ordinance are severable, and if any section, paragraph, sentence, phrase, clause or word in this Ordinance or application thereof to any person or circumstance is held invalid or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portion of this Ordinance, and the City Council hereby declares that it would have passed such remaining portion of this Ordinance despite such invalidity, which remaining portion shall remain in full force and effect.

Section 5. Effective Date. This Ordinance shall be in full force and effect from and after its passage and publication as required by law, including but not limited to the City Charter and ordinances.

**PASSED AND APPROVED** by the City Council of the Town of Addison, Texas this \_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Todd Meier, Mayor

ATTEST:

By: \_\_\_\_\_  
Chelsea Gonzalez, City Secretary

APPROVED AS TO FORM:

By: \_\_\_\_\_  
John Hill, City Attorney