

**GRANT COUNTY JUDGE EXECUTIVE DARRELL L. LINK**

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MAGISTRATES: RICHARD AUSTIN 1ST DISTRICT * BRIAN LINDER 2ND DISTRICT * BOBBY YOUNG 3RD DISTRICT

FAX COVER PAGE

Date: November 16, 2010

To: Rich Ornstein-Attorney for KAC0

From: Evalene Davis-Finance Director

Fax: 1-502-234-5091

Pages: 8

RE: Two (2) Ordinances Establishing Grant County Recreation, Tourist & Convention Commission

 Urgent For Review Please Reply

Mr. Ornstein:

Here are copies of the 2 Ordinances regarding the Grant County Tourism & Convention Commission as you requested.

If you have any questions please feel free to call.

Sincerely,

Evalene Davis

Finance Director

GRANT COUNTY ORDINANCE NO. 13-89-68

AN ORDINANCE relating to the establishment of a recreation, tourist and convention commission:

WHEREAS the Grant County Fiscal Court is aware of the need to take positive steps to encourage the utilization of local resources by tourists within the confines of the County of Grant; and

WHEREAS the Grant County Fiscal Court believes it can best encourage the growth of tourism in Grant County by the establishment of a recreation, tourist and convention commission; and

WHEREAS the Grant County Fiscal Court is aware that a recreation, tourist and convention commission would need funds to carry out the purposes for which such commission is formed; and

WHEREAS the Grant County Fiscal Court is aware of the provisions of KRS 91A.350 et seq. relating to the establishment of tourist and convention commissions; NOW, THEREFORE,

BE IT HEREBY ORDAINED by the Grant County Fiscal Court as follows:

SECTION I

ESTABLISHMENT

There is established a Grant County Recreational, Tourist and Convention Commission the purpose of which shall be to promote recreational, convention and tourist activity within Grant County, Kentucky.

SECTION II

FUNDING

To provide funds for the operation of the Commission there is proposed and levied a transient room tax of 3% of the rent for every occupancy of a suite, room or rooms, charged by all persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor

courts, motels, hotels, inns, or similar or like accommodation businesses. The transient room tax shall apply to transient guests who occupy a room in motor courts, motels, hotels, inns, or similar accommodations business for a consecutive period of 30 days or less.

SECTION III

COLLECTING AGENCY

All persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodation businesses shall collect and pay the transient room tax to the Treasurer of Grant County as the designated collection agency for the County and the Commission. The Treasurer is authorized to take all appropriate action to provide for such collection and for the enforcement of this section, including, but not limited to, supplying a uniform reporting form to each such business to be used in the transmission of the payments levied herein.

SECTION IV

FREQUENCY OF PAYMENTS TO COUNTY TREASURER

All persons, firms or organizations doing business as motor courts, motels, hotels, inns, or other like or similar accommodation businesses within Grant County, Kentucky, shall collect and pay the transient room tax to the Treasurer of Grant County on a quarterly basis for the quarterly periods ending March 31, June 30, September 30 and December 31 of each year, on or before the last day of the next month immediately following each quarterly period and at the time shall file a return on a form provided for such purpose.

SECTION V

COUNTY TREASURER AS EXAMINER

The Treasurer of Grant County and/or his duly authorized agent or agents are hereby empowered to examine the books, papers and records of any person, firm, organization or other like or similar accommodation business required herein to file a return. The examination shall be permitted in order to determine the accuracy of any return made, or if no return was made, to determine the amount of room tax due and owing.

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SECTION VI**PENALTY FOR LATE OR NONPAYMENT OF TAX**

Any transient room tax imposed by this ordinance remaining unpaid after same becomes due shall bear interest at the rate of twelve (12%) percent per annum, and the person from whom the transient room tax is due shall further be charged a penalty of ten (10%) percent of the amount of the unpaid tax. In addition, any person who shall fail, neglect or refuse to properly complete and file a return as required herein or pay

the tax imposed herein, or any portion thereof, shall be subject to a fine of not less than twenty-five (\$25.00) dollars nor more than two hundred (\$200.00) with each day that said payment is due and not paid constituting a separate offense.

SECTION VII**PAYMENTS TO GRANT COUNTY RECREATION, TOURIST AND CONVENTION COMMISSION**

All amounts collected by the Treasurer of Grant County in the thirty (30) day payment period as provided herein shall be paid over to the Grant County Recreation, Tourist and Convention Commission within forty-five (45) days after the end of each quarter. Late payments collected by the Treasurer of Grant County shall be paid over to the Commission within fifteen (15) days after receipt. In consideration for the costs of collection of the tax, bookkeeping expenses, costs of forms, postage and other incidental expenses which will necessarily be incurred by the Treasurer of Grant County, the County shall be paid a commission of three (3%) of all taxes collected hereunder, including any interest and penalty collected thereon. All receipts and payments utilized by the County relating to the collection and payment of the transient room tax shall be included in the annual audit of the County as prescribed by the Kentucky Revised Statutes.

SECTION VIII**BONDING OF COMMISSION TREASURER**

The treasurer or any other officer of the Grant County Recreation, Tourist and Convention Commission with authority to issue checks or handle funds owned by the Commission shall

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be bonded as required by the Grant County Fiscal Court in an amount commensurate to the largest amount of money on hand in any given month. The Commission treasurer shall make an itemized quarterly report to the Grant County Fiscal Court showing income and expenditures for each month.

SECTION IX

MEMBERSHIP ON COMMISSION

Membership on the commission shall be established by the proper appointing authority or authorities in accordance with KRS 91A.360.

SECTION X

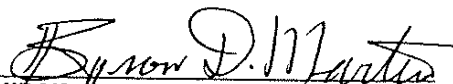
EFFECTIVE DATE

This ordinance shall become effective from and after passage and on or after the 1st day of January, 1990, whichever event or date is last to occur.

INTRODUCED, GIVEN FIRST READING AND ORDERED ADVERTISED THIS THE 2nd DAY OF November, 1989.

GIVEN SECOND READING, ADOPTED AND ORDERED RECORDED THIS THE 16th DAY OF November, 1989.

GRANT COUNTY FISCAL COURT


BYRON D. MARTIN
GRANT COUNTY JUDGE/EXECUTIVE

ATTEST:



FISCAL COURT CLERK

ORDINANCE NO. 09-97-222

AN ORDINANCE RELATING TO AN AMENDMENT OF THE RECREATION, TOURIST AND CONVENTION COMMISSION ORDINANCE OF GRANT COUNTY, KENTUCKY

WHEREAS, the Grant County Fiscal Court has heretofore and on November 16, 1989, adopted an ordinance relating to the establishment of a Recreation, Tourist and Convention Commission within Grant County, Kentucky; and

WHEREAS, the Grant County Fiscal Court is aware that the Legislature of the Commonwealth of Kentucky did, by legislation effective on July 14, 1992, amend the enabling statutes to delete therefrom the word "Recreation", and

WHEREAS, the Grant County Fiscal Court is now desirous of amending its' ordinance to delete any reference to the word "Recreation" therein;

NOW, THEREFORE,

BE IT ORDAINED BY THE GRANT COUNTY FISCAL COURT THAT:

1. The title "Recreation, Tourist and Convention Commission" shall be and the same is hereby amended to read in full "Tourist and Convention Commission".

2. 32.10 which now reads in full as follows:

32.10 ESTABLISHMENT.

There is established a Grant County Recreational, Tourist and Convention Commission the purpose of which shall be to promote recreational, convention and tourist activity within the County.

(Ord. 13-89-68, passed 11-16-89)

is hereby repealed and shall now read in full as follows:

32.10 ESTABLISHMENT.

There is established a Grant County Tourist and Convention Commission the purpose of which shall be to promote tourist and convention activity within the County.

3. 32.16 which now reads in full as follows:

32.16 PAYMENTS TO COMMISSION.

All amounts collected by the Treasurer of Grant County in the thirty (30) day payment period as provided herein shall be paid over to the Grant County Recreation, Tourist and Convention Commission within forty-five (45) days after the end of each quarter. Late payments collected by the Treasurer of Grant County shall be paid over to the Commission within fifteen (15) days after receipt. In consideration for the costs of collection of the tax, bookkeeping expenses, costs of forms, postage and other incidental expenses which will necessarily be incurred by the Treasurer of Grant County, the County shall be paid a commission of three (3%) of all taxes collected hereunder, including any interest and penalty collected thereon. All receipts and payments utilized by the County relating to the collection and payment of the transient room tax shall be included in the annual audit of the County as prescribed by the Kentucky Revised Statutes.

(Ord. 13-89-68, passed 11-16-89)

is hereby repealed and shall now read in full as follows:

32.16 PAYMENTS TO COMMISSION.

All amounts collected by the Treasurer of Grant County in the thirty (30) day payment period as provided herein shall be paid over to the Grant County Tourist and Convention Commission within forty-five (45) days after the end of each quarter. Late payments collected by the Treasurer of Grant County shall be paid over to the Commission within fifteen (15) days after receipt. In consideration for the costs of collection of the tax, bookkeeping expenses, costs of forms, postage and other incidental expenses which will necessarily be incurred by the Treasurer of Grant County, the County shall be paid a commission of three (3%) of all taxes collected hereunder, including any interest and penalty collected thereon. All receipts and payments utilized by the County relating to the collection and payment of the transient room tax shall be included in the annual audit of the County as prescribed by the Kentucky Revised Statutes.

4. 32.17 which now reads in full as follows:

32.17 BONDING OF COMMISSION TREASURER.

The treasurer or any other officer of the Grant County Recreation, Tourist and Convention Commission with authority to issue checks or handle funds owned by the Commission shall be bonded as required by the Grant County Fiscal Court in an amount commensurate to the largest amount of money on hand in any given month. The Commission treasurer shall make an itemized quarterly report to the Grant County Fiscal Court showing income and expenditures for each month.

(Ord. 13-89-68, passed 11-16-89)

is hereby repealed and shall now read in full as follows:

32.17 BONDING OF COMMISSION TREASURER.

The treasurer or any other officer of the Tourist and Convention Commission with authority to issue checks or handle funds owned by the Commission shall be bonded as required by the Grant County Fiscal Court in an amount commensurate to the largest amount of money on hand in any given month. The Commission treasurer shall make an itemized quarterly report to the Grant County Fiscal Court showing income and expenditures for each month.

Introduced, given first reading and ordered published this the 16 day of June, 1997.

Given second reading, passed by the Grant County Fiscal Court and ordered recorded this the 7th day of July, 1997.

GRANT COUNTY FISCAL COURT

BY: Shirley Howard
GRANT COUNTY JUDGE EXECUTIVE

ATTEST: Evelene Davis

CLERK

GRANT COUNTY FISCAL COURT