

PULASKI COUNTY FISCAL COURT  
ORDINANCE NO: 150.1

AN ORDINANCE OF PULASKI COUNTY, KENTUCKY CREATING THE SOMERSET-PULASKI COUNTY RECREATIONAL, TOURIST AND CONVENTION TOURIST COMMISSION HEREINAFTER REFERRED TO AS THE SOMERSET-PULASKI COUNTY TOURIST COMMISSION; DEFINING THE DUTIES AND RESPONSIBILITIES OF SAID COMMISSION; PROVIDING FOR THE APPOINTMENT, TENURE AND QUALIFICATIONS OF THE MEMBERS THEREOF; AND IMPOSING A 3% TRANSIENT TAX FOR FUNDING THE OPERATION OF SAID COMMISSION

WHEREAS, THE Legislature of the Commonwealth of Kentucky has, by KRS 91A.350 through KRS 91A.390, made provision for the establishment of a recreational tourist and Convention Commission, and for the Funding of same by the imposition of a transient room tax, and

WHEREAS, The Pulaski County Fiscal Court deems it in the public interest to establish such commission for the purpose of promoting recreational, convention and tourist activity in Pulaski County, Kentucky.

NOW, THEREFORE BE IT ORDAINED BY the Pulaski County Fiscal Court that:

SECTION I. CREATION OF COMMISSION

There is hereby created the Somerset-Pulaski County Recreational, Tourist and Convention Commission, which commission is established for the purpose of promoting recreational, tourist and convention activity in Somerset and Pulaski County.

SECTION II. COMPOSITION OF COMMISSION;  
APPOINTMENT AND TERMS OF COMMISSIONERS

1. The Somerset-Pulaski County Recreational, Tourist and Convention Commission shall be composed of seven (7) commissioners to be appointed jointly by the mayor of the City of Somerset and the County Judge Executive in the following manner:

(a) Two (2) commissioners from a list submitted by the local city hotel and motel associations.

(b) One (1) commissioner from a list submitted by the local county hotel and motel association, provided that if only one (1) local hotel and motel association exists which covers both the city and county, then three (3) commissioners shall be appointed from a list submitted by it.

(c) One (1) commissioner from a list submitted by the local restaurant association or associations.

(d) One (1) commissioner from a list submitted by the chamber of commerce of the largest city in the county.

(e) One (1) commissioner by the mayor of the largest city in the county.

(f) One (1) commissioner by the county judge/executive.

2. In the absence of any organized associations as specified in 1 (a) (b) (c) or (d), the position shall be filled by persons affiliated with similar businesses or organizations as jointly determined by the mayor and county/judge executive.

3. Vacancies shall be filled in the same manner that original appointments are made.

4. The commissioners shall be appointed for terms of three (3) years, provided, that in making the initial appointments, the mayor and county judge/executive shall appoint two (2) commissioners for a term of three (3) years, two (2) commissioners for a term of two (2) years and three (3) commissioners for a term of one (1) year.

5. The commission shall elect from its membership a chairman and a treasurer, and may employ such personnel and make such contracts as are necessary to effectively carry out the purpose of KRS 91A.350 to 91A.390. Such contracts may include but shall not be limited to the procurement of promotional services, advertising services and other services and materials relating to the promotion of tourist and convention business; provided, contracts of the type enumerated shall be made only with persons, organizations, and firms with experience and qualifications for providing promotional services and materials such as advertising firms, chambers of commerce, publishers and printers.

6. The books of the commission shall be audited by an independent auditor who shall make a report to the commission and to the mayor and the county judge/executive.

7. A commissioner may be removed from office, jointly, by the mayor and the county judge/executive, as provided by KRS 65.007. Removals pursuant to this subsection shall not require fiscal court approval.

SECTION III. IMPOSITION OF TRANSIENT ROOM  
TAX COLLECTION PROCEDURES; EXCEPTIONS

1 (a). That any person, firm, company or corporation engaged in the rental or offering of rental of suites, rooms or other transient accommodations in Pulaski County first be registered with the Somerset-Pulaski County Tourist Commission and be in possession of a transient tax permit.

(b). For the purpose of operating the recreational, tourist and convention commission and to finance the operation and maintenance of the Somerset-Pulaski County Tourist Commission there is hereby imposed and levied on every person, company, corporation, or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like businesses in Pulaski County, a transient room tax of three (3%) per cent of the gross rent for every occupancy of a suite, room or rooms charged and collected. Said tax shall be paid monthly to the Treasurer of the Somerset-Pulaski County Tourist Commission no later than twenty (20) days after the last day of the month, together with a return on a form furnished by the Treasurer setting forth the aggregate amount of gross rentals charged and collected during the occupancy to which the transient room tax applies.

2. Any tax imposed by the ordinance which shall remain unpaid after it becomes due, as set forth herein, shall have added to it a penalty of ten (10%) per cent, together with interest at the rate of one (1%) per cent for each month of delinquency or fraction thereof, until paid.

3. The tax imposed by this ordinance shall be in addition to other general taxes, occupational or business license tax.

4. (a) Any person, firm, organization or other like or similar organizations or businesses required herein to file a return, shall be required to make all books, records and accounts upon which information required by this Ordinance is based, available to the Treasurer, his agents or employees, for the purpose of examination, audit or verification.

(b) The Somerset-Pulaski County Tourist Commission, or any of its agents or employees, are hereby empowered to examine the books, papers and records of any firm, organization or other like or similar accommodation business required herein to file a return. Said 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. Any reports, examination or

audit of books, records, accounts, or any other source, in the administration of this Ordinance, shall be treated and considered as confidential and privileged except for official purposes, unless otherwise treated by judicial decree or specific provision of law, and shall not be open to inspection by the public.

5. The tax imposed by this ordinance shall not apply to rentals paid on occupancies of more than thirty (30) consecutive days.

6. That each year, the commission or its authorized agent, shall report the names and addresses of all persons, companies, businesses and corporations which have held a permit during the preceeding year to the Pulaski County Tax Administrator's office, no later than March 31.

#### SECTION IV. ENFORCEMENT

The Somerset-Pulaski County Tourist Commission is charged with the duty of collecting this tax. It shall have the power and it shall be its duty to make and publish such rules and regulations as may be necessary to administer and enforce the provisions of this Ordinance and to provide such printed forms as may be required for reporting, paying and receipting for all such funds and for all other requirements in the proper and efficient administration of this Order.

#### SECTION V. PENALTY

Any person, firm, company or organization who shall fail, neglect or refuse to properly complete and file a return as required herein, or any person, firm, company or organization who shall knowingly file a false or fraudulent return required by this Ordinance, or fail to pay the tax imposed herein or any portion thereof, or fails to perform under any specific provision herein, shall be subject to criminal and/or civil penalties.

Upon a criminal conviction, a person, firm, company or organization, shall be subject to a fine of not less than Twenty-five (\$25.00) nor more than Two Hundred Fifty Dollars (\$250.00), or imprisonment of not more than ninety (90) days, or both fine and imprisonment.

Should any person, firm, company or organization become in default of any provision herein, for a period of ninety (90) days, the Somerset-Pulaski County Tourist Commission may revoke the transient tax permit of said person, firm, company or organization. In the event a transient tax permit is revoked, it may only be reinstated upon full payment of all delinquent monies and the posting of a cash bond to the commission in an amount equal to the total tax due for the preceeding twelve months. Said cash bond shall be refunded at the end of twelve months of compliance with the provisions of this ordinance.

## SECTION VI. USE OF TRANSIENT TAX PROCEEDS

The net proceeds from the transient tax shall be used for such purposes as enumerated in KRS 191A.390. The Pulaski County Fiscal Court prohibits the Somerset-Pulaski County Tourist Commission to issue Revenue Bonds or to borrow money beyond the Fiscal year without the express consent of the Pulaski County Fiscal Court. The Fiscal year will begin July 1, 1989, and terminate on June 30 in each successive year.

## SECTION VII. REPORTS

The Treasurer and any other officer of the Commission writing checks, receiving and distributing funds shall be bonded by the Pulaski County Fiscal Court in an amount commensurate with the largest amount of money on hand in any given month. The Commission Treasurer shall make an itemized quarterly report to Pulaski County Fiscal Court showing expenses and outlays for each month.

## SECTION VIII. SEVERABILITY

Each section and each provision of each section of this Ordinance are severable, and if any provision, section, paragraph, sentence or part thereof, or the application thereof to any person, licensee, class or group, be held unconstitutional or invalid for any reason, such holding shall not affect or impair the remainder of this Ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence and part thereof, separately and independently of every other.

## SECTION IX. REPEALER

The Order of the Pulaski County Fiscal Court relating to transient tax approved March 6, 1974, of record in Fiscal Court Order Book 9, Page 201, Pulaski County Court Clerk's Office, is hereby repealed in its entirety.

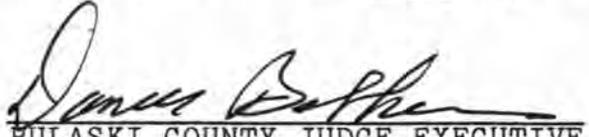
SECTION X. EFFECTIVE DATE

This Ordinance shall become effective July 1, 1989.

SECTION XI. PUBLICATION

This Ordinance shall be published in full in the Commonwealth Journal, Somerset, Kentucky.

Introduced for first reading on Motion made by Jasper and seconded by Wiles and passed by majority of vote of the Pulaski County Fiscal Court in duly session assembled on the 24 day of May, 1989, and finally adopted, after due advertisement on Motion made by Wiles and seconded by Floyd and passed by majority vote of the Pulaski County Fiscal Court in duly session assembled on the 14 day of June, 1989.

  
PULASKI COUNTY JUDGE EXECUTIVE

ATTEST:

  
PULASKI COUNTY COURT CLERK