

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 102-TAXATION, SECTION 102-73 REPORTS OF THE CODE OF ORDINANCES FOR THE CITY OF DEER PARK, TEXAS; TO ENFORCE ON TIME COLLECTION OF HOTEL OCCUPANCY TAXES; PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR SEVERABILITY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DEER PARK:

WHEREAS, The City Council wishes to clarify in Chapter 102 of the City Ordinance related to Hotel Occupancy Tax that the one percent (1%) discount for Hotel Owners for collecting the Hotel Occupancy tax is lost if the Hotel Occupancy tax payment to City is after payment due date.

That Chapter 102, Taxation Section 102-73, is hereby amended in full to read as follows:

Section 102-73 Reports.

On the last day of the month following each quarterly period, every person required hereby to collect the tax imposed by this article shall file a report with the state comptroller's office showing the consideration paid for all room occupancies in the preceding quarter, the amount of the tax collected on the city's behalf on such occupancies, and any other information as the finance director may reasonably require. Such reports shall be in writing. Such person shall pay over the tax due on such occupancies at the time of filing such report. The person required to collect the tax may deduct and withhold from the person's payment to city, as reimbursement for the cost of collecting the tax, an amount equal to one percent of the amount of tax collected and required to be reported to city. Such reimbursement shall be forfeited in case of failure of person to pay the tax on or before the due date.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DEER PARK, TEXAS:

Section 1. That the City Council of the City of Deer Park hereby amends in its entirety Section 102, Taxes-Section 102-73 Reports as listed above.

Section 2. This ordinance is made effective immediately upon approval.

Section 3. If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 4. It is officially found and determined that the meeting at which this Ordinance was adopted was open to the public, and that public notice of the time, place and purpose of said meeting was given, all as required by Chapter 551 of the Government Code of the State of Texas.

Section 5. In Accordance with Article VIII, Section 1 of the City Charter, this Ordinance was introduced before the City Council of the City of Deer Park, Texas, **passed, approved and adopted** on this the _____ day of _____, 2025 **by a vote of** _____ **“Ayes”** **and** _____ **“Noes”**.

MAYOR, City of Deer Park, Texas

ATTEST:

City Secretary

APPROVED:

City Attorney