
~~Any reference therein to "retailer" or "vendor" shall be deemed to refer to an owner of a hotel/motel facility.~~

D. ~~In the event of a conflict between this chapter and Chapter 3.01 Accommodations Tax Code and Sales and Use Tax Code, the provisions of this chapter Accommodations Tax Code shall control.~~

~~(Ord. O-93-26 § 21, 1993; Ord. O-87-89 § 1 (part), 1987).~~

~~City Manager means the manager of the city.~~

~~Finance Department means the Finance Department of the city.~~

~~Chief Financial Officer/City Treasurer means the Chief Financial Officer/City Treasurer of the city.~~

~~Hotel/motel facility means a hotel, motel, or other similar facility which: (i) has lodging rooms; (ii) is located within the city; and (iii) the rental period is less than 30 consecutive days.~~

~~Lodging room is a regular sleeping room or unit which is part of a hotel or motel, or similar facility for which a charge is made for its use.~~

~~Purchaser, consumer, or user is that person who for a consideration uses, possesses, or has the right to use or possess any room in a hotel, motel, or similar facility for a period less than 30 consecutive days.~~

~~(Ord. O-2019-24 § 4, 2019; Ord. O-87-89 § 1 (part), 1987).~~

3.03.050 - Levy of tax.

On and after January 1, 1988, there is levied an excise tax of three percent (3%) upon the entire amount charged to any person for a lodging room Services, and such said tax shall be collected and paid by each to the City by each Provider of Lodging Services. ~~owner of a hotel/motel facility to the city.~~

(Ord. O-87-89 § 1 (part), 1987).

3.03.060 - Payment of tax.

Before the twentieth day of ~~each April, July, October, and January~~ month, commencing January 1, 1988~~2014~~, every Provider ~~owner of a hotel/motel facility of Lodging Services~~ shall make a return to the Chief Financial Officer/~~City Treasurer~~ for the preceding calendar ~~quarter-month~~ and remit to the Chief Financial Officer/~~City Treasurer~~ an amount equal to three percent (3%) of the entire amount charged to all persons for a lodging ~~Services room(s)~~ during the preceding calendar ~~quarter-month~~. Such returns shall be furnished ~~electronically through the City's online tax portal by the Finance Department.~~

(Ord. 2019-24 § 4, 2019; Ord. O-87-89 § 1 (part), 1987).

3.03.070 - Administration.

The City Council may adopt rules and regulations in conformity with this ~~chapter Accommodations Tax Code~~ for the proper administration and enforcement of this ~~chapter Accommodations Tax Code~~. The administration of this ~~chapter Accommodations Tax Code~~ is vested in and shall be exercised by the City Manager. The Chief Financial Officer/~~City Treasurer~~ shall assist the City Manager in the administration of

this ~~chapter Accommodations Tax Code~~ to the extent provided herein and in the ~~rules and regulations Sales and Use Tax Code promulgated hereunder.~~

(Ord. 2019-24 § 4, 2019; Ord. O-87-89 § 1 (part), 1987).

~~3.03.080 Incorporation by reference of certain provisions of city's sales and use tax ordinance.~~

~~Unless the context otherwise requires, the following provisions of the city sales and use tax ordinance set forth in Chapter 3.01 of this Code, including all amendments thereto, are incorporated by reference into this chapter with the following modifications as if fully set forth herein:~~

~~A.2. Sections 3.01.020, 3.01.030, 3.01.060, 3.01.065, 3.01.100, 3.01.130 through 3.01.190, and 3.01.210 through 3.01.350, inclusive;~~

~~B.2. Any reference therein to "Chapter 3.01" shall be deemed to refer to this chapter;~~

~~C.2. Any reference therein to "sales tax," "use tax," or "tax" shall be deemed to refer to the tax imposed pursuant to this chapter~~

~~D.2. Any reference therein to "taxpayer" shall be deemed to refer to an owner of a hotel/motel facility;~~

~~E.2. Any reference therein to "retailer" or "vendor" shall be deemed to refer to an owner of a hotel/motel facility.~~

~~In the event of a conflict between this chapter and Chapter 3.01, the provisions of this chapter shall control.~~

~~(Ord. O-93-26 § 21, 1993; Ord. O-87-89 § 1 (part), 1987).~~

3.03.080 Exemptions

A. Lodging Services provided, furnished or supplied to a natural Person, through a written agreement, for thirty (30) consecutive days or more are exempt from the tax imposed under this Accommodations Tax Code.

B. The burden of proving that any Provider of Lodging Services is exempt from collecting the tax imposed under this Accommodations Tax Code and paying the same to the City shall be on the Provider of Lodging Services as set forth in Regulation 3.01.250(F) of the Sales and Use Tax Regulations.

C. If a dispute arises as to whether or not the provision of Lodging Services is exempt from taxation hereunder, the Provider of Lodging Services shall collect, and the purchaser shall pay, the tax, and the Provider of Lodging Services shall thereupon issue to the purchaser a receipt or certification showing the names of the Provider of Lodging Services and the purchaser, the lodging purchased, the date, price, amount of tax paid, and a brief statement of the claim of exemption, as set forth in Regulation 3.01.250(D) of the Sales and Use Tax Regulations. The purchaser may apply to the Chief Financial Officer for a refund of such taxes pursuant to Sales and Use Tax Code section 03.01.540.

(Ord. O-93-26 § 21, 1993; Ord. O-87-89 § 1 (part), 1987).