

STATE OF TEXAS

COUNTY OF LEON

ORDER PROVIDING FOR THE COLLECTION OF A TWO PERCENT HOTEL
OCCUPANCY TAX

Whereas, Chapter 352 of the Texas Tax Code was amended to authorize Leon County to impose a two percent hotel occupancy tax, and,

Whereas, Leon County desires to collect the hotel occupancy tax authorized by the amendment to Chapter 352 of the Texas Tax Code.

Now, Therefore, Be It Resolved that Leon County Commissioners Court Orders that a two percent county hotel occupancy tax be collected beginning October 1, 2007, in accordance with the provisions recorded below

HOTEL OCCUPANCY TAX

A. DEFINITIONS

The following words, terms, and phrases are, for the purpose of this section, except where the context clearly indicates a different meaning, defined as follows:

- (1) Hotel shall mean any building or buildings, trailer, or other facility, in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, or other buildings where rooms are furnished for a consideration, but hotel shall not be defined so as to include hospitals, sanitariums, or nursing homes
 - (2) Consideration shall mean the cost of the room, sleeping, space, bed, or other facility in such hotel and shall not include the cost of any food served or personal services rendered to the occupant of such room not related to the cleaning and readying of such room sleeping space, bed or other facility for occupancy.
 - (3) Occupancy shall mean the use or possession, or the right to the use or possession of any room or rooms, sleeping space, bed, or other facility in a hotel for any purpose.
 - (4) Occupant shall mean anyone who, for a consideration, uses, possesses, or has a right to use or possess any room or rooms, sleeping space, bed, or other facility in a hotel under any lease, concession, permit, right of access, license, contract, or agreement
 - (5) Person shall mean any individual, company, corporation, or association owning, operating, managing, or controlling any hotel
 - (6) Quarterly Period shall mean the regular calendar quarters of the year, the first (1st) quarter being composed of the months of January, February, March; the second (2nd) quarter being the months of April, May, and June; the third (3rd)
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