

NOTICE OF APPROVAL – Notice is hereby given that at the February 20, 2012 City Council Meeting of the City of Jersey Village, Texas, the following ordinance, which may be viewed online at <http://www.jerseyvillage.info/>, was passed and approved:

ORDINANCE NO. 2012-04: - AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF JERSEY VILLAGE, TEXAS, CHAPTER 62, TAXATION, BY AMENDING SECTION 62-45 OF ARTICLE II PERTAINING TO HOTEL OCCUPANCY TAX TO UPDATE THE CITY CODE TO CORRESPOND TO HOUSE BILL 2048, INCLUDING PROVIDING FOR AUDITING OF RECORDS OF PERSONS REQUIRED TO COLLECT THE TAX AND OTHER CHANGES RELATED TO ENFORCEMENT AND COLLECTION OF THE HOTEL OCCUPANCY TAX; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR REPEAL; AND PROVIDING AN EFFECTIVE DATE.

CRIMINAL PENALTIES: Any person who shall violate any provision of this Ordinance shall be punished upon conviction as provided by Section 1-8 of the City of Jersey Village Code of Ordinances by a fine not to exceed \$500.00 provided, however, that no penalty shall be greater or less than the penalty provided for the same or a similar offense under the laws of the state, and each day such violation shall exist shall be a separate offense.

CIVIL PENALTIES: Any person who shall violate the provisions of this Ordinance shall also be subject to the civil penalties outlined in Section 62-46 of the City of Jersey Village Code of Ordinances and in Chapter 351 of the Texas Tax Code, including, but not limited to, Sections 351.004 and 351.008 of the Texas Tax Code, as amended.

PASSED, APPROVED, AND ADOPTED this 20th day of February 2012. /s/Jill Klein, Acting Mayor Pro tem
Attest: /s/ Lorri Coody, City Secretary, Jersey Village

Notice of Approval - Issued for publication on March 1, 2012 on this the 22nd day of February 2012.
/s/Lorri Coody, City Secretary, Jersey Village, Texas.

ORDINANCE NO. 2012-04

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF JERSEY VILLAGE, TEXAS, CHAPTER 62, TAXATION, BY AMENDING SECTION 62-45 OF ARTICLE II PERTAINING TO HOTEL OCCUPANCY TAX TO UPDATE THE CITY CODE TO CORRESPOND TO HOUSE BILL 2048, INCLUDING PROVIDING FOR AUDITING OF RECORDS OF PERSONS REQUIRED TO COLLECT THE TAX AND OTHER CHANGES RELATED TO ENFORCEMENT AND COLLECTION OF THE HOTEL OCCUPANCY TAX; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR REPEAL; AND PROVIDING AN EFFECTIVE DATE.

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WHEREAS, Chapter 62 “Taxation”, Article II, of the City of Jersey Village Code of Ordinances provides for the levy of a Hotel Occupancy Tax; and

WHEREAS, the 82nd Texas Legislature passed House Bill 2048 which provides additional audit and collection mechanisms for municipalities collecting the Hotel Occupancy Tax; and

WHEREAS, the City Council of the City of Jersey Village desires to amend Chapter 62 at Article II, Section 62-45 in order to implement the changes associated with House Bill 2048; **NOW THEREFORE**,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, THAT:

Section 1: The facts and matters set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

Section 2: Section 62-45 of the Code of Ordinances of the City of Jersey Village, Texas, is hereby amended to read and provide as follows:

“Sec. 62-45. - Rules, ~~and~~ regulations, audits, and collection.”

- a) The city manager shall have the power to make such rules and regulations as are necessary to effectively collect the tax levied in this article, and shall upon reasonable notice have access to books and records necessary to enable him to determine the correctness of any report filed as required by this article and the amount of taxes due under the provisions of this article.
- b) The City adopts all the enforcement provisions, including the auditing of records of the persons required to collect the tax, and the collection thereof contained in Chapter 351 of the Texas Tax Code, including, but not limited to, Sections 351.004 and 351.008 of the Texas Tax Code, as amended.”

Section 3. Severability. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of

competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Jersey Village, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

Section 4. **Repeal.** All other ordinances or parts of ordinances in conflict or inconsistent herewith are, to the extent of such conflict or inconsistency, hereby repealed.

Section 5. **Effective Date.** This ordinance shall be in full force and effect from and after its passage.

PASSED, APPROVED, AND ADOPTED this 20th day of February, 2012.

ATTEST:

/s/Jill Klein, Acting Mayor Pro tem

/s/Lorri Coody, City Secretary

