

TRANSIENT GUEST TAX

ATCHISON COUNTY, KANSAS  
CHARTER RESOLUTION NO. 2004-1

A CHARTER RESOLUTION EXEMPTING ATCHISON COUNTY, KANSAS, FROM THE PROVISIONS OF K.S.A. 12-1692, 12-1693, 12-1694, 12-1694a, 12-1695, AND PROVIDING SUBSTITUTE AND ADDITIONAL PROVISIONS ON THE SAME SUBJECT, RELATING TO THE LEVY OF A TRANSIENT GUEST TAX AND PROVIDING FOR PURPOSES OF EXPENDITURE OF SUCH FUNDS.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ATCHISON COUNTY, KANSAS, that the following Charter Resolution be adopted.

Section 1. Atchison County, Kansas, is a duly organized County within the State of Kansas and by the power vested in such county by K.S.A. 19-101, 19-101(a), and K.S.A. 19-101(b), hereby exempts said County from and makes inapplicable to it, acts of the Legislature, K.S.A 12-1692 et seq. Said statutes are not acts of the Legislature which apply uniformly to all counties, and Atchison County hereby provides substitute and additional provisions of said statutes as hereinafter set forth.

Section 2. Definitions. As used in these resolutions, the following words and phrases shall have the meanings respectively ascribed to them herein:

- (a) "Person" means an individual, firm, partnership, corporation, joint venture or other association of persons;
- (b) "Hotel, Motel or Tourist Court" means any structure or building which contains rooms furnished for the purpose of providing lodging, which may or may not also provide meals, entertainment, or various other personal services to transient guests, and which is kept, used, maintained, advertised or held out to the public as a place where sleeping accommodations are sought for pay or compensation by transient or permanent guests and having one or more bedrooms furnished for the accommodation of such guests;
- (c) "Transient Guest" means a person who occupies a room in a hotel, motel or tourist court for not more than twenty-eight (28) consecutive days;
- (d) "Business" means any person engaged in the business of renting, leasing or letting living quarters, sleeping accommodations, rooms or a part thereof in connection with any motel, hotel, or tourist court.

Section 3. Levy of tax by Atchison County. That a transient guest tax of four percent (4%) shall be levied in the unincorporated area of Atchison County, Kansas, upon the gross rental receipts derived from or paid by transient guests for lodging or sleeping accommodations, exclusive or charges for incidental services of facilities, in any hotel, motel or tourist court. The effective date of said tax shall be June 1, 2004, subject to the conditions and provisions of Section 14 herein. The transient guest tax levied pursuant to this resolution shall be based on the gross rental receipts collected by any business.

Section 4. Duty of business to collect tax. The tax levied pursuant to this resolution shall be paid by the consumer or user to the business, and it shall be the duty of each and every business to collect from the consumer or user the full amount of any such tax, or an amount equal as nearly possible or practicable to the average equivalent thereto. Each business collecting the tax levied hereunder shall be responsible for paying over the same to the State department of Revenue in the manner prescribed by this resolution, and the State Department of Revenue shall administer and enforce the collection of such tax.

Section 5. When tax becomes payable. The tax levied and collected pursuant to this resolution shall become due and payable by the business monthly, on or before the last day of the month immediately succeeding the month in which it is collected, with the first payment due and payable on or before the last day of July, 2004, subject to the conditions and provisions of Section 4 herein. However, any person filing an annual or quarterly return under the Kansas Retailer's Sales tax Act, as prescribed in K.S.A 79-3607, and as amended, may, with the approval of the Secretary of Revenue and upon such conditions as the Secretary of Revenue may prescribe, pay the tax required by this resolution on the same basis and at the same time he or she pays said retailers; sales tax. Each business providing such information as may be necessary to determine the amounts to which such tax shall apply for all gross rental receipts for the applicable month or months, which report shall be accompanied by the tax disclosed thereby. Records of gross rental receipts shall be kept separate and apart from the records of other retail sales made by a business in order to facilitate the examination of books and records as provided herein.

Section 6. Right of inspection. The Secretary of Revenue or Secretary's authorized representative shall have the right at all reasonable times during business hours to make such examination and inspection of the books and records of a business as may be necessary to determine the accuracy of such reports.

Section 7. Penalty. For each and every month, or any party thereof, the tax provided for by this resolution remains unpaid after the same becomes due and payable by the business, there shall be added to such tax a penalty provided by provisions of K.S.A. 12-1697 and amendments thereto.

Section 8. Administration and collection of tax. The Secretary of Revenue is hereby authorized to administer and collect any transient guest tax levied pursuant to this resolution and to adopt such rules and regulations as may be necessary for the efficient and effective administration and enforcement of the collection thereof. Whenever any business liable to pay any transient guest tax refuses or neglects to pay the same, the amount, including any penalty, shall be collected in the manner prescribed for the collection of the retailers' sales tax by K.S.A. 79-3617, and as amended thereto.

All of the taxes collected under the provisions of this act shall be paid into the State Treasury daily by the Secretary of Revenue, and the State Treasurer shall place four percent (4%) of all taxes so

collected in the State General Fund to defray the expenses of the department and the administration and enforcement of the collection there. The remainder of taxes shall be credited to the "Atchison County Convention, Tourism and Visitors Promotion Tax Fund" which is hereby established. All monies in the Atchison County Convention, Tourism and Visitors Promotion Tax Fund shall be remitted at least quarterly by the state Treasurer, on instruction from the Secretary of Revenue, to the Treasurer of Atchison County for the amount collected in the unincorporated area of Atchison County and also that collected within the corporate limits of any city in Atchison County where a transient guest tax is not now being levied and collected.

Section 9. Convention, tourism and visitor promotion tax fund. A Convention, Tourism and Visitors Promotion Tax Fund as established by Atchison County shall receive disbursements of monies from the secretary of Revenue.

Section 10. This resolution shall be published once each week for two consecutive weeks in the official county newspaper.

Section 11. This is a charter resolution and shall take effect sixty-one (61) days after final publication unless a sufficient petition for referendum is filed and a referendum held on the resolution as provided by K.S.A. 19-101(b), in which case the resolution shall become effective if approved by a majority of the electors voting thereon.

BE IT FURTHER RESOLVED that the Transient Guest Tax shall take effect 6 - 1 2004.

APPROVED 3, 19 2004, by the Board of County Commissioners of Atchison County, Kansas.



ATTEST:

Pauline M. Lee  
Pauline M. Lee, County Clerk

Floyd Oswald  
Chairman  
George Ross, Jr.  
Member  
Member