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5/27/15

CITY OF HOMER
HOMER, ALASKA

Lewis

ORDINANCE 15-13

AN ORDINANCE OF THE HOMER CITY COUNCIL, ENACTING HOMER CITY CODE CHAPTER 9.20, HOTEL TAX; AND SUBMITTING TO THE QUALIFIED VOTERS OF THE CITY AT THE OCTOBER 6, 2015 REGULAR CITY ELECTION THE QUESTION OF LEVYING A TAX OF 2.5% IN ADDITION TO THE GENERAL CITY SALES TAX ON RENT FOR OCCUPANCY OF A ROOM IN A HOTEL, MOTEL, INN, BED AND BREAKFAST OR SIMILAR STRUCTURE.

THE CITY OF HOMER ORDAINS:

Section 1. Homer City Code 9.20, Hotel Tax, is enacted to read as follows:

Chapter 9.20 - HOTEL TAX

- 9.20.010 Definitions
- 9.20.020 Levy of tax; allocation tax revenues

9.20.010 Definitions. In this chapter,

“Guest” means a person who pays rent for the transient occupancy of a hotel room.

“Hotel” means a structure in the city containing one or more rooms that are rented or offered for rent for transient occupancy for dwelling, lodging, or sleeping purposes and includes any hotel, motel, inn, bed and breakfast or similar structure.

“Operator” means a person who owns, operates or controls a hotel, the rent for one or more rooms in which is taxable under this chapter.

“Rent” means the amount of money, and the fair market value of consideration other than money, given in exchange for the right to transient occupancy of a hotel room.

“Transient occupancy” means occupancy for fewer than 30 consecutive days. An employee’s occupancy for fewer than 30 days of a room that is rented by an employer for more than 30 consecutive days for use basis by employees on a rotating is not a transient occupancy.

9.20.020 Levy of tax; allocation tax revenues.

a. Subject to the remainder of this chapter, a tax of two and one-half percent (2.5%) of the rent is levied on all rent. This tax is in addition to the tax levied under Chapter 9.16.

b. Revenues from the tax levied under (a) of this section shall be allocated as follows:

1. Twenty five percent (25%) shall be allocated to parks, arts, recreation and culture programs in the city.

2. Twenty percent (20%) shall be allocated to council-approved programs to

43 market and promote the city.

44 3. Ten percent (10%) shall be allocated to funding of street reconstruction
45 improvements and related utilities, construction of new local roads, and construction
46 of new local trails.

47 4. Ten percent (10%) shall be allocated to funding debt retirement of the sewer
48 treatment plant improvements, and to the extent revenues from such tax exceed such
49 debt retirement obligations, for the purpose of funding water and sewer systems.

50 5. Thirty five percent (35%) shall be allocated to the general fund of the city to
51 be appropriated as determined by the council.

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53 Section 2. The City shall submit the following proposition to the qualified voters of the
54 City at the October 6, 2015, regular City election. The proposition must receive an affirmative
55 vote from a majority of the qualified voters voting on the question to be approved.

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PROPOSITION NO. ____

**TAX ON RENT FOR OCCUPANCY OF A ROOM IN A HOTEL, MOTEL, INN, BED
58 AND BREAKFAST OR SIMILAR STRUCTURE**

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Shall the City of Homer levy a tax of two and one-half percent (2.5%) on
62 all rent for occupancy of a room in a hotel, motel, inn, bed and breakfast or
63 similar structure for dwelling, lodging, or sleeping purposes for fewer than 30
64 consecutive days, in addition to the City's general sales tax?

65 Revenues from the tax shall be allocated as follows:

- 66 1. 25% to parks, arts, recreation and culture programs in the city.
67 2. 20% to council-approved programs to market and promote the city.
68 3. 10% to funding the Homer Accelerated Roads and Trails Program.
69 4. 10% to funding the Homer Accelerated Water Sewer Program.
70 5. 35% to the general fund of the city to be appropriated as determined

71 by the council.

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Section 3. The proposition shall be printed on paper ballots and machine ballots, and
74 the following words shall be added as appropriate next to an oval provided for marking the
75 ballot for voting by hand or machine:

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PROPOSITION NO. ____

78
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Yes

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No

82 Section 4. Section 1 of this ordinance is of a permanent and general character and
83 shall be included in the city code.

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