

## **ORDINANCE NO. 460.3**

### **AN AMENDMENT TO ORDINANCE 460.0 RELATING TO THE ESTABLISHMENT OF TOURIST COMMISSION AND LEVYING TRANSIENT TAX IN BOYLE COUNTY**

#### **BE IT ORDAINED AND ENACTED BY THE FISCAL COURT OF BOYLE COUNTY 460.3**

WHEREAS, The Boyle County Fiscal Court, hereinafter “the County”, deems it necessary and appropriate to amend its existing ordinance to reflect House Bill 8, which amends KRS 91A.390(1)(b) to clarify to whom the Transient Room Tax applies.

WHEREAS, The County deems it necessary and appropriate to amend its existing ordinance to increase the penalties and interest on delinquent accounts who collect the Transient Room Tax, but do not turn funds over to the Convention and Visitors Bureau by the due date.

NOW THEREFORE BE IT ORDAINED BY THE BOYLE COUNTY FISCAL COURT,  
as follows:

§ 1 – SECTION 1 – shall remain unchanged.

§ 2 – SECTION 2 – A 20 percent penalty shall be added to accounts not paid within the thirty-day period as stated in Section 1. The 20 percent penalty shall be levied against the total amount of tax overdue at any time. In addition to the penalties prescribed in this section, any entity collecting transient room tax shall pay as part of the tax an amount equal to twelve percent (12%) per annum, simple interest on the tax shown due, but not previously paid, from the time the tax was due until the tax was paid to the Danville-Boyle County Convention and Visitors Bureau. A fraction of a month is counted as an entire month.

§ 3 – SECTION 3 – § House Bill 8, which amends KRS 91A.390(1)(b) to clarify that the Transient Room Tax applies to rent for a “suite, room, rooms, cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, rentals through online travel companies, or any other place in which accommodations are regularly furnished to transients.”

§ 4 – SECTION 4 – shall remain unchanged.

§ 5 – SECTION 5 – shall remain unchanged.

§ 6 – SECTION 6 – shall remain unchanged.

§ 7 – SECTION 7 – shall remain unchanged.

§ 8 – SECTION 8 – shall remain unchanged.

§ 9 – SECTION 9 – shall remain unchanged.

§ 10 – SECTION 10 – ADOPTION

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2024.

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Honorable Trille L. Bottom

Boyle County Judge Executive

ATTEST:

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Katina Wesley, Fiscal Court Clerk

First Reading Adoption Date: \_\_\_\_\_

Second Reading Adoption Date: \_\_\_\_\_

Publication Date: \_\_\_\_\_