

ORDINANCE NO. 17 - 11

AN ORDINANCE AMENDING CODE SECTION 8.045.2
PERTAINING TO TRANSIENT ROOM TAX.

THE CITY OF ASTORIA DOES ORDAIN AS FOLLOWS:

Section 1. Section 8.045.2 is amended to read as follows:

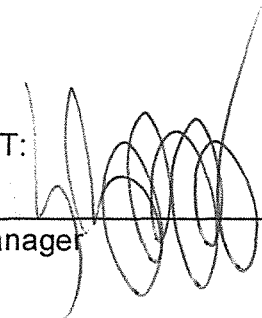
“8.045.2 Tax imposed. For the privilege of occupancy in any hotel on or after January 1, 2018 each transient shall pay a tax in the amount of 11 percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the city, which is extinguished only by payment by the operator to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. The operator shall enter the tax on hotel records when the rent is collected, if the records are kept on the cash accounting basis, and when earned if the records are kept on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient to the operator with each installment. In all cases, the rent paid or the charged for occupancy shall exclude the sale of any goods, services, commodities, other than the furnishings of rooms, accommodations and space occupancy in the mobile home parks or trailer parks.”

Section 2. This ordinance shall take effect 30 days after adoption.

ADOPTED BY THE CITY COUNCIL THIS 7 DAY OF AUGUST, 2017.

APPROVED BY THE MAYOR THIS 7 DAY OF AUGUST, 2017.

ATTEST:



City Manager



MAYOR

ROLL CALL ON ADOPTION	YEA	NAY	ABSENT
Councilor Brownson	X		
Jones	X		
Nemlowill	X		
Price	X		
Mayor LaMear	X		