

**ORDINANCE NO. 2022-34**

**AN ORDINANCE OF THE COUNTY OF BOONE, KENTUCKY AMENDING ORDINANCE 2017.13 RELATING TO THE TRANSIENT ROOM TAX TO INCLUDE ALL ACCOMMODATIONS CONTAINED IN HOUSE BILL 8 OF THE 2022 REGULAR LEGISLATIVE SESSION AND REPEALING INCONSISTENT ORDINANCES.**

**WHEREAS**, the Fiscal Courts of Boone, Campbell and Kenton Counties, Kentucky (collectively, the "Counties"), have established a joint tourist and convention Commission, pursuant to KRS 91A.350, et. seq. (formerly KRS 83.340, et. seq.), known as the Northern Kentucky Convention & Visitors Commission (the "Commission"); and

**WHEREAS**, pursuant to KRS 91A.390, the Commission has requested, and the Counties have each imposed and levied, a transient room tax in the amount of three (3) percent of the rent for every occupancy of a suite, room or rooms, charged by all persons, companies, corporations, or other like or similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodations businesses in the Counties (the "Transient Room Tax"); and

**WHEREAS**, pursuant to KRS 91A.390, the Commission has requested, and the Counties have each imposed and levied, an additional transient room tax in the amount of one (1) percent of the rent for every occupancy of a suite, room or rooms, charged by all persons, companies, corporations, or other like or similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodations businesses in the Counties (the "Special Transient Room Tax"); and

**WHEREAS**, pursuant to KRS 91A.390, the Commission has requested, and the Counties have each imposed and levied, an additional transient room tax in the amount of one (1) percent of the rent for every occupancy of a suite, room or rooms, charged by all persons, companies, corporations, or other like or similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodations businesses in the Counties (the "Additional Transient Room Tax"); and

**WHEREAS**, House Bill 8 of the 2022 Regular Legislative Session of the Kentucky General Assembly ("House Bill 8"), amended KRS 91A.390 to permit the Transient Room Tax and the Special Transient Room Tax to be imposed and levied on a broader range of businesses than previously available; and

**WHEREAS**, the Commission has requested each of the Counties to amend their respective ordinances levying their existing transient room taxes to incorporate the changes permitted by House Bill 8 for the respective benefit of the Counties and the Commission; and

**WHEREAS**, the Fiscal Court of the County of Boone, Kentucky (the "County") desires to so amend Ordinance No. 430.9, as previously amended and supplemented by Ordinance No. 2017.13, to incorporate the changes requested by the Commission and permitted by House Bill 8;

**NOW, THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF THE COUNTY OF BOONE, COMMONWEALTH OF KENTUCKY, AS FOLLOWS:**

**Section One**

**That Sections 2 through 4 and Section 7 of Boone County Fiscal Court Ordinance No. 430.9, as previously amended and supplemented by Ordinance No. 2017.13, is hereby amended with the addition and deletion of the foregoing words and phrases:**

"2. There is hereby continued, imposed and levied a Transient Room Tax of Three (3) percent of the rent for every occupancy of a suite, room, ~~or rooms,~~ cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any other place in which accommodations are regularly furnished to transients for consideration or by any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations ~~all persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodations businesses~~ in Boone, Campbell and Kenton Counties, Kentucky, and every such person, companies, corporations or like or similar persons, groups or organizations (the "Taxpayer") shall pay said tax monthly to the Treasurer of the Northern Kentucky Convention and Visitors Commission ("Treasurer"). The Treasurer shall have the responsibility of collecting the tax imposed by this Ordinance."

"3. There is hereby imposed and levied a Special Transient Room Tax of One (1) percent of the rent for every occupancy of a suite room, ~~or rooms,~~ cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any other place in which accommodations are regularly furnished to transients for consideration or by any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations ~~all persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodations businesses~~ in Boone, Campbell and Kenton Counties, Kentucky, and every such person, companies, corporations or like or similar persons, groups or organizations (the "Taxpayer") shall pay said tax monthly to the Treasurer of the Northern Kentucky Convention and Visitors Commission ("Treasurer") all of the taxes herein imposed upon the rent charged during each calendar month. The Treasurer shall have the responsibility of collecting the tax imposed by this Ordinance."

"4. There is hereby imposed and levied an Additional Transient Room Tax of One (1) Percent of the rent for every occupancy of a suite, room, ~~or rooms,~~ cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any other place in which accommodations are regularly furnished to transients for consideration or by any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations ~~all persons, companies, corporations or other like or similar persons, groups or organizations claim business as motor courts, motels, hotels, inns or like or similar accommodations businesses~~ in Boone, Campbell and Kenton Counties, Kentucky, and every such person, companies, corporations or like or similar persons, groups or organizations (the "Taxpayer") shall pay said tax monthly to the Treasurer of the Northern Kentucky Convention and Visitors Commission ("Treasurer") all of the taxes herein imposed upon the rent charged during

each calendar month. The Treasurer shall have the responsibility of collecting the tax imposed by this Ordinance.”

“7. ~~Every person, company or corporation or other like or similar person, group or organization doing business as a motor court, motel, hotel, inn or like or similar accommodations business that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations~~ in Boone, Campbell, or Kenton Counties, Kentucky shall be liable for and shall pay all taxes, penalties and interest, herein imposed when due.”

### **Section Two**

The provisions of this Ordinance are severable. If any provision, sentence, clause or section or part of this Ordinance or for the application thereof to any particular case or circumstance is for any reason found to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect or repeal any of the remaining provisions, sentences, clauses or sections or parts of this Ordinance.

### **Section Three**

All Motions, Resolutions, Orders, Ordinances, and parts thereof adopted prior hereto which are consistent with this Ordinance are hereby approved, ratified and continued; and such Motions, Resolutions, Orders, and Ordinances, and parts thereof in conflict herewith are hereby repealed to the extent of such conflict, and this Ordinance shall take effect and be in full force and effect at once according to law.

### **Section Four**

This Ordinance shall become effective immediately upon adoption and publication of a summary thereof, as provided by law.


[Continued on the following page]

First Reading the 6<sup>th</sup> day of December, 2022

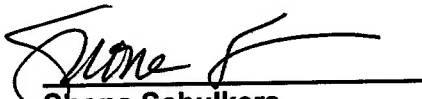
Second Reading 20<sup>th</sup> day of December, 2022

Adopted this 20<sup>th</sup> day of December, 2022

Yes 4 No 0

  
GARY W. MOORE, Judge/Executive  
Boone County Fiscal Court

ATTEST:

  
Shona Schulkers,  
Fiscal Court Clerk

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