

Ordinance No. 2022-05

AN ORDINANCE OF THE CITY OF WIMBERLEY, TEXAS, TO AMEND DIVISION 3. HOTEL OCCUPANCY TAX OF ARTICLE 2.10, TAXATION OF THE CODIFIED ORDINANCES OF THE CITY OF WIMBERLEY, TEXAS; AND PROVIDING FOR FINDINGS OF FACT, SAVINGS, SEVERABILITY, REPEALER, AN EFFECTIVE DATE, AND PROPER NOTICE AND MEETING.

WHEREAS, the City is authorized by Chapter 351 of the Texas Tax Code to impose a hotel occupancy tax for the purpose of promoting tourism and the convention and hotel industry, and for further purposes as set forth in Texas Tax Code, Section 351.101, as amended; and

WHEREAS, the City Council passed and approved Ordinance No. 2021-33, which created, "Division 3. Hotel Occupancy Tax," of Article 2.10 of the Codified Ordinances of the City of Wimberley; and

WHEREAS, the "Division 3. Hotel Occupancy Tax," is to be amended as set forth below; and

WHEREAS, the City recognizes its responsibility and authority to impose ordinances and controls that are necessary for the government of the City, its interest, welfare, and good order of the City as a body politic.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WIMBERLEY, TEXAS:

Section 1. Findings of Fact

All of the above premises are hereby found to be true and correct legislative and factual findings of the City Council and are hereby approved and incorporated into the body of this ordinance as if copied in their entirety.

Section 2. The "Division 3. Hotel Occupancy Tax", of Article 2.10 Taxation of the Codified Ordinances of the City of Wimberley, Texas is hereby amended as follows. Deletions are provided as ~~strikethroughs~~ and additions are provided as underlined.

Division 3. Hotel Occupancy Tax.

Sec. 2.10.044 Exemptions.

- (a) This Ordinance does not impose a tax on:
- (1) A person who has the right to use or possess a hotel room for at least 30 consecutive days, so long as there is no interruption of payment for the period; or
 - (2) A United States governmental entity described in Section 156.103(a) of the Texas Tax Code is exempt from the payment of tax authorized by this chapter; or

- (3) A state governmental entity described in Section 156.103(b) of the Texas Tax Code shall pay the tax imposed by this chapter but is entitled to a refund of the tax paid; or
- (4) A person who is described by Section 156.103(d) of the Texas Tax Code is exempt from the payment of the tax authorized by this chapter or
- (5) A person who is described by Section 156.103(c) shall pay the tax imposed by this chapter but the state governmental entity with whom the person is associated is entitled to a refund of the tax paid.
- (6) Any other person entitled to an exemption under Chapter 156 of the Texas Tax Code.
- ~~(7) A person who made a hotel reservation on or before the effective date of this Ordinance.~~

(b) To receive a refund of tax paid under this chapter, the governmental entity entitled to the refund must file a refund claim on a form provided by the City.

Section 5. Savings.

The repeal of any ordinance or part of ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the City under any section or provisions of any ordinances at the time of passage of this Ordinance.

Section 6. Severability.

Should any sentence, paragraph, subdivision, clause, phrase, or section of this Ordinance be adjusted or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance in whole or any part or provision thereof, other than the part so declared to be invalid, illegal or unconstitutional.

Section 7. Repealer.

The provisions of this Ordinance shall be cumulative of all other ordinances or parts of ordinances governing or regulating the same subject matter as that covered herein; provided, however, that all prior ordinances or parts of ordinances inconsistent or in conflict with any of the provisions of this Ordinance are hereby expressly repealed to the extent that such inconsistency is apparent. This Ordinance shall not be construed to require or allow any act that is prohibited by any other ordinance.

Section 8. Effective Date.

This Ordinance shall take effect immediately from and after its passage and publication as may be required by law.

Section 9. Proper Notice and Meeting.

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place and purpose of said

meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED AND APPROVED this 17th day of March, 2022, by a vote of 5 (Ayes) to 0 (Nays) to 0 (Abstain) vote of the City Council of the City of Wimberley, Texas.


Gina V. Fulkerson, Mayor

ATTEST:


Nathan Glaiser, Interim City Secretary

APPROVED AS TO FORM:


City Attorney

