

**HART COUNTY FISCAL COURT
ORDINANCE NO. 220.66**

**AMENDING ORDINANCE NO. 220.12, 220.12B and 220.12C TO
REFLECT CHANGES IN KRS 91A.390 PERMITTING LOCAL
GOVERNMENTS TO REQUIRE PAYMENT OF TRANSIENT ROOM
TAXES FROM BROKERS AND FACILITATORS**

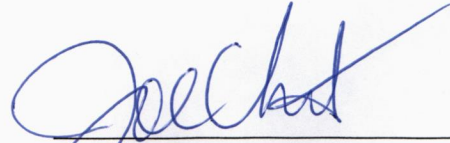
WHEREAS, the Hart County Fiscal Court previously enacted Ordinance No. 220.12, 220.12B and 220.12C levying a transient room tax;

WHEREAS, the General Assembly has amended KRS 91A.390 (effective January 1, 2023) to permit local governments to require payment of transient room taxes from brokers or facilitators;

NOW THEREFORE, BE IT HEREBY ORDAINED by the Hart County Fiscal Court that Ordinance No. 220.12, 220.12B and 220.12C are hereby amended as follows:

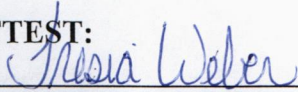
- a. The Hart County Fiscal Court has levied a transient room tax of three percent (3%) of the gross rental income on the rent for every occupancy of a suite, room, rooms, cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn. Tourist camp, tourist cabin, campgrounds, 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 in Hart County, Kentucky, to be collected by such persons, companies, and corporations on behalf of the Treasurer. The tax levied herein shall be deemed collectible from and enforceable against the owner of the property in question and/or the third-party broker or facilitator.
- b. All entities or persons subject to the transient room tax levied herein must on or before the fifteen (15th) day of the month following close, file a return with the Treasurer of the of the Fiscal Court setting forth the aggregate amount of the gross rental charges during the preceding calendar month for every occupancy of a suite, room, or rooms, together with such pertinent information as the Treasurer or designated agent may require. Such information shall be of a confidential nature and be open to inspection by the public but shall be for the use and benefit of the designated agents of the Hart County Fiscal Court of the Treasurer only.
- c. All other aspects of the existing Ordinance (s) not in conflict herewith shall remain in full force and effect.

d. This Ordinance shall be in full force from and after its proper passage and publication as required by law.



**JUDGE EXECUTIVE
HART FISCAL COURT**

ATTEST:



**TRESIA WEBER, TREASURER
HART COUNTY FISCAL COURT**

1st Reading: December 1, 2022

2nd Reading: December 15, 2022