

ORDINANCE NO. 22-007

AN ORDINANCE BY THE TOWN OF KINGSTON SPRINGS, TENNESSEE
AMENDING ORDINANCE 22-005 AMENDING ORDINANCE #17-005 HOTEL-
MOTEL TAX AND AMENDING TITLE 5, CHAPTER 6, SECTION 5-602 OF
THE TOWN OF KINGSTON SPRINGS MUNICIPAL CODE

WHEREAS, by Ordinance #17-005 the Town of Kingston Springs Board of Commissioners levied an occupancy tax in the amount of two and one-half percent (2.5%) of the consideration charged by the operator for the occupancy of hotels within the Town limits and amended the Town's Municipal Code to reflect the levy of such tax and to incorporate administrative matters related thereto;

WHEREAS, by Ordinance # 22-005, the Town Board of Commissioners amended Ordinance #17-005 to repeal the occupancy tax of two and one-half percent (2.5%) and levied an increased occupancy tax of four percent (4%) of the consideration charged by the operator for the occupancy of hotels within the Town limits; and

WHEREAS, the Board of Commissioners desires to affirm that the revenue received by the Town from such tax shall be used for tourism and tourism development purposes as required by Tennessee Code Annotated § 67-4-1403(a) and to amend the Town Municipal Code to reflect such tax levy and revenue use restriction.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF THE TOWN OF KINGSTON SPRINGS AS FOLLOWS:


1. The repeal of the 2.5% occupancy tax levied by Ordinance #17-005 and the levy of the 4.0% occupancy tax as set for in Ordinance #22-005 is hereby affirmed; and
2. Title 5, Chapter 6, Section 602 of the Town of Kingston Springs Municipal Code is hereby deleted in its entirety and shall be replaced with the following:

5-602. Tax Levied. There is hereby levied a tax on the privilege of occupancy of a hotel in an amount equal to four percent (4%) of the consideration paid by any transient to any hotel or motel operator for occupancy. The proceeds from this tax shall be used solely to promote tourism and tourism development in the town and for no other purposes.

BE IT FURTHER ORDAINED, that this Ordinance shall take effect fifteen days after its final passage, the public welfare requiring it.

First Reading: June 16, 2022
Second Reading: July 21, 2022

ATTEST:



Mayor Francis A. Gross III



City Recorder Jamie Dupre