

**ORDINANCE 19-O-01** amending the Murfreesboro City Code, Chapter 18  
- Licenses and Ad Valorem Taxes, Section 18-81, Levied and Section 18-  
83, Remittance to City; operator responsibility.

**WHEREAS**, tourism and visitors economically benefit the citizens of Murfreesboro through increased employment and entrepreneurial opportunities, advanced infrastructure improvements, and enhanced lifestyle amenities while furthering cultural preservation and community traditions;

**WHEREAS**, funding for programs and efforts related to increasing tourism and visitors is provided by the City and one source of that funding is a tax on hotel occupancy, which includes the occupancy of any structure for temporary accommodations; and,

**WHEREAS**, the hotel occupancy tax was last adjusted in May 1993;

**WHEREAS**, additional funding to support tourism and visitors to the City is needed in order maintain and increase the benefits derived therefrom.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MURFREESBORO, TENNESSEE, AS FOLLOWS:**

SECTION 1. Section 18-81 of the Murfreesboro City Code is hereby amended by deleting "2½%" whenever found therein and substituting in lieu thereof "five percent (5%)".

SECTION 2. The increased hotel occupancy tax rate shall be applied to all billing by a hotel, as that term is defined with Section 18-80 of the City Code, for occupancy subject to taxations and collected on or after July 1, 2019.


SECTION 3. Section 18-83 of the Murfreesboro City Code is hereby deleted in its entirety and the following substituted in lieu thereof:

**"SECTION 18-83 REMITTANCE TO CITY; OPERATOR RESPONSIBILITY.**

- (A) The tax hereby levied shall be remitted by all operators who lease, rent, or charge for occupancy within a hotel in the City to the City Treasurer, the tax to be remitted to the officer no later than the twentieth day of each month for the preceding month. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for the occupancy whether prior to occupancy or after occupancy as may be the custom of the operator, and if credit is granted by the operator to the transient, then the obligation to the City for the tax shall be that of the operator.
- (B) Any operator who is liable for the tax imposed under Article V of this chapter may round off all figures used on the tax return to the nearest dollar amount.
- (C) Notwithstanding the foregoing, any operator who collects less than \$100.00 per month may report and remit quarterly rather than monthly. Where applicable, quarterly reports are due the 20th day of April, July, October, and January. For the purpose of compensating the operator in accounting for and remitting the tax levied hereby, the operator shall be allowed 2% of the amount of the tax due and accounted for and remitted to the City Treasurer in the form of a deduction in submitting the report and paying the amount due, provided however, that the amount due was not delinquent at the time of payment."

SECTION 4. That this Ordinance shall take effect on July 1, 2019, the public welfare and the welfare of the City requiring it.

Passed:

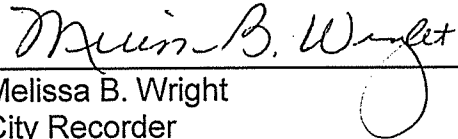
  
Shane McFarland, Mayor

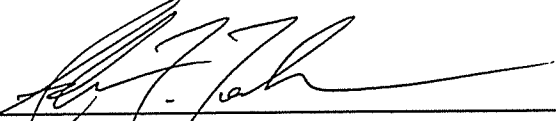
1<sup>st</sup> reading 1/17/2019

2<sup>nd</sup> reading 1/31/2019

ATTEST:

APPROVED AS TO FORM:

  
Melissa B. Wright  
City Recorder

  
Adam F. Tucker  
City Attorney

SEAL