

ORDINANCE NO. 13-16

AN ORDINANCE OF THE CITY OF SOUTH PADRE ISLAND, TEXAS, AMENDING CHAPTER 17, SEC. 17-14 OF THE CODE OF ORDINANCES OF THE CITY OF SOUTH PADRE ISLAND PERTAINING TO HOTEL OCCUPANCY TAX AND INTEREST ON DELINQUENT PAYMENTS AND FIFTEEN PERCENT PENALTY IF TAX IS DELINQUENT FOR AT LEAST ONE COMPLETE MUNICIPAL FISCAL QUARTER; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the 2013 Legislature has amended the local tax code relating to hotel occupancy taxes and interest on delinquent payments; and

WHEREAS, the Code of Ordinances of the City of South Padre Island needs to be amended to reflect the recent changes;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SOUTH PADRE ISLAND, TEXAS:

Section 1. Chapter 17, Sec. 17-14 of the Code of Ordinances of the City of South Padre Island is amended and replaced in its entirety as follows:

“ Sec. 17-14 Room Occupancy Tax – Civil Penalties

If the person who is required to pay the tax imposed by Article II of Chapter 17 fails to collect such tax, file a report, or does not pay the tax when it is due, the person is liable to the municipality for interest, which begins to accrue after the due date at twelve percent per annum, from that day to the date of payment. If the tax has been delinquent for at least one complete municipal fiscal quarter, the person is liable to the municipality for a penalty equal to fifteen percent of the total amount of the tax owed, plus all interest accrued.”

Section 2. This ordinance repeals all portions of any prior ordinances or parts of ordinances of the Code of Ordinances in conflict herewith.


Section 3. If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance for it is the definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

Section 5. This Ordinance shall become effective upon the Second Reading.

PASSED, APPROVED AND ADOPTED on First Reading, the 4th day of September, 2013.

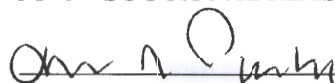
PASSED, APPROVED AND ADOPTED on Second Reading, the 18th day of September, 2013.

ATTEST:


SUSAN HILL, CITY SECRETARY



CITY OF SOUTH PADRE ISLAND, TEXAS


ROBERT N. PINKERTON, JR., MAYOR