

**Ordinance No. 2008.25
Village of Salado
County of Bell
State of Texas
June 19, 2008**

AN ORDINANCE OF THE VILLAGE OF SALADO, TEXAS, AMENDING ORDINANCE 2007.05, ESTABLISHING A HOTEL-MOTEL OCCUPANCY TAX AND CREATING THE VILLAGE TOURISM COUNCIL, TO PROVIDE A FIVE-HUNDRED (\$500) ADMINISTRATIVE PENALTY; PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR A SEVERABILITY CLAUSE

WHEREAS, on July 5, 2007, the Board of Aldermen of the Village of Salado (“Board of Aldermen”) enacted Ordinance No. 2007.05, which among other things, created that Village of Salado’s (“Village”) Tourism Council and established a hotel-motel occupancy tax including an enforcement provision and administrative fines for offenders; and

WHEREAS, the Board of Aldermen have determined that the administrative fines should be amended to include a penalty of five-hundred (\$500) dollars; and

WHEREAS, the Board of Aldermen of the Village of Salado deems it in the best interest of the Village of Salado to amend said Ordinance No. 2007.05 to amend the dollar amount of a portion of the administrative fines included in the enforcement provision of the Ordinance;

NOW THEREFORE, be it ordained by the Board of Aldermen of the Village of Salado that Ordinance No. 2007.05 is hereby amended as follows:

Section 1. Findings of Fact

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact of the Board of Aldermen, as if expressly set forth herein.

Section 2. Enactment

Ordinance No. 2007.05 is amended in its entirety and replaced in its entirety by Attachment A and B, attached hereto and incorporated herein for all intents and purposes, and is hereby enacted as the Village of Salado Hotel-Motel Occupancy Tax Ordinance.

Section 3. Severability

If any provision, section, subsection, sentence, clause or phrase of this Ordinance, or the application of same to any person or set circumstances for any reason is held to be unconstitutional, void or invalid or for any reason unenforceable, the validity of the remaining

portions of this ordinance of the application thereby shall remain in effect, it being the intent of the Board of Aldermen of the Village of Salado, Texas in adopting this Ordinance, that no portion thereof or provision contained herein shall become inoperative or fail by any reason of unconstitutionality or invalidity of any portion or provision.

Section 4. Repealing Conflict

All ordinances and parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of conflict with this Ordinance.

Section 5. Publishing & Effective Date

This Ordinance shall become effective immediately upon publication.

PASSED AND APPROVED this, the 19 day of June, 2008, by a 5 (ayes) to 0 (nays) and 0 (abstentions) vote of the Board of Aldermen of Salado, Texas.

THE VILLAGE OF SALADO, TEXAS



Mayor Merle Stalcup

ATTEST:



Dianna Zulauf, Village Secretary



ATTACHMENT "A"

1. TAX LEVIED

- A. There is hereby levied, enacted, and approved a seven (7%) percent Hotel-Motel Occupancy Tax within the incorporated municipal boundaries (i.e., City Limits) of the Village of Salado and its Extraterritorial Jurisdiction (ETJ).
- B. There is hereby created a Salado Tourism Council, all as hereinafter set forth.

2. DEFINITIONS

- A. The following words, terms and phrases are defined as follows:
 - (1) **Hotel:** Any building or buildings in which the public may, for a consideration, obtain sleeping accommodations, including hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, or other buildings where rooms are furnished for a consideration but not including hospitals, sanitariums or nursing homes.
 - (2) **Consideration:** The cost of the room in a hotel only if the room is ordinarily used for sleeping, and not including the cost of any food served or personal services rendered to the occupant of such room not related to the cleaning and readying of such room for occupancy.
 - (3) **Grant:** A transfer of moneys from the Hotel-Motel Tax Account to designated recipients following formal request procedures.
 - (4) **Occupancy:** The use or possession, or the right to the use or possession of any room or rooms in a hotel if the room is one which is ordinarily used for sleeping and if the occupant is other than a permanent resident as hereinafter defined.
 - (5) **Occupant:** Anyone who, for a consideration, uses, possesses, or has a right to use or possess any room or rooms in a hotel under any lease, concession, permit, right of access, license, contract or agreement, other than a permanent resident as hereinafter defined.
 - (6) **Person:** Any individual, company, corporation or association owning, operating, managing or controlling any hotel.
 - (7) **Permanent Resident:** Any occupant who has or shall have the right to occupancy of any room or rooms in a hotel for at least thirty (30) consecutive days during the calendar year or preceding year.

3. TAX AMOUNT & EXCEPTIONS

- A. There is hereby levied a tax of seven-percent (7%) of the price paid for a room in a hotel on every person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs two dollars (\$2.00) or more each day, and is ordinarily used for

sleeping. The price of a room in a hotel does not include the cost of food served by the hotel and the cost of personal services performed by the hotel for the person except those services related to the cleaning and readying of the room for possession.

B. Exemptions are as follows:

- (1) No tax shall be imposed upon a permanent resident.
- (2) No tax shall be imposed for federal or state employees traveling on official business.
- (3) No tax shall be imposed for diplomatic personnel who present a Tax Exemption card issued by the United States Department of State.
- (4) No tax shall be imposed for federal or state military personnel traveling on official military business. This exemption does not cover military staff on leave or between stations.

4. COLLECTION OF TAX

- A.** Every person owning, operating, managing or controlling any hotel shall collect the tax levied by this ordinance for the Village of Salado.
- B.** The hotel operator shall be entitled to one half of one-percent (.5%) of the hotel occupancy tax revenues collected by the hotel as reimbursement for the operator's administrative costs for collecting the tax. However, as herein below provided, this reimbursement may be forfeited at the discretion of the Village if the hotel operator fails to timely pay over the tax or timely file a report as required by the Village or file a false report with the Village.

5. MONTHLY REPORT TO VILLAGE SECRETARY

- A.** On the twentieth (20th) day of the month following each last day of the month, every person required to collect the tax imposed hereby shall file a report with the Village Secretary showing the price paid for all room occupancies in the preceding month, the amount of the tax collected on such occupancies, and any other information the Board of Aldermen may reasonably require. Such person shall pay the tax due on such occupancies at the time of filing such report.
- B.** Every person required to collect the tax imposed hereby and file a report with the Village Secretary are hereby granted the option to report local Hotel/Motel tax on a quarterly basis. Such quarterly reports of the local hotel/motel tax shall be reported and paid at the same time the state Hotel/Motel tax is paid.
- C.** The report shall be in a form prescribed by the Board of Aldermen and shall contain a copy of the state report filed for the comparable period.
- D.** The Village Secretary and Mayor are hereby authorized and directed to do all such things necessary or convenient to carry out the terms of this Ordinance.
- E.** The Village Secretary shall have the authority to request and receive within a reasonable time documentation for information contained in the report to the Village by the hotel.

6. REGULATIONS RELATING TO ACCESS TO BOOKS & RECORDS

The Board of Aldermen shall have the power to make such rules and regulations as are reasonable and necessary to effectively collect the tax levied hereby, and shall upon reasonable notice have access to books and records necessary to enable him/her to determine the correctness of any report filed as required by this ordinance, and the amount of taxes due under the provisions of this Ordinance.

7. ENFORCEMENT

A. Offenses

- (1) It shall be unlawful for any person to fail to file a report with the Village Secretary in accordance with this Ordinance.
- (2) It shall be unlawful for any person to fail to render payment to the Village Secretary of taxes levied by this Ordinance.

B. Administrative Penalties

Any person committing one or more of the following shall be charged an administrative penalty:

- (1) failure to file a report as required by this Ordinance;
- (2) filing a false report; or
- (3) failure to pay to the Village Secretary the tax as imposed herein when said report payment is due.

Any person committing the above acts shall pay an amount equal to ten percent (10%) of the amount due as penalty.

After the first ten (10) days of delinquency, an additional fee of five-hundred (\$500.00) dollars shall be added to the amount owed. An additional penalty of ten percent (10%) shall be added to each additional thirty (30) days of delinquency after the initial first ten (10) days of delinquency.

C. Criminal Fines

Any person violating any of the provisions of this Ordinance, including hotel operators who fail to collect the tax, fail to file a return, file a false return, or who are delinquent in their tax payment, shall be guilty of a misdemeanor and shall, upon conviction, be fined in any sum not to exceed five hundred dollars (\$500.00). Each twenty-four (24) hours of any such violation shall constitute a separate offense.

8. ADDITIONAL PENALTIES

- A. In addition to the amount of any tax owed under this Ordinance and state law, the person is liable to the Village for the municipality's reasonable attorney's fees.

B. The Village is hereby authorized to take the following actions against any person required to collect the tax imposed hereby and pay the collection over to the Village and who has failed to file a report, or filed a false report, or failed to pay the tax when due:

- (1) Require the forfeiture of any revenue the Village allowed the hotel operator to retain for its cost of collecting the tax;
- (2) Bring suit against the hotel for noncompliance;
- (3) Ask the District Court to enjoin operation of the hotel until the report is filed and the tax is paid; and /or
- (4) Bring suit against the hotel seeking any other remedies provided under Texas law.

9. ADDITIONAL AUTHORIZATION TO BRING SUIT

The Village is hereby authorized to bring suit against any person required to collect the tax imposed hereby and required to pay the collection over to the Village and who has failed to file a report, or filed a false report, or failed to pay the tax when due. Such suit may seek to collect such tax not paid or to enjoin such person from operating a hotel in the Village until the tax is paid or the report is filed or both, as applicable and as provided in the injunction.

10. USE OF TAX REVENUE

A. The revenue derived from any hotel occupancy tax imposed and levied by this ordinance may be used only to promote tourism and the convention and hotel industry, and that use is limited to the following:

- (1) the acquisition of sites for and the construction, improvement, enlarging, equipment, repairing, operation, and maintenance of convention center facilities (as such is defined in the Texas Tax Code, Section 351.001);
- (2) the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants;
- (3) advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity;
- (4) the encouragement, promotion, improvement, and application of the arts, including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms; and
- (5) historical restoration and preservation projects or activities or advertising and conducting solicitations and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums:
 - (a) which are at or in the immediate vicinity of convention center facilities; or
 - (b) which are located elsewhere in the municipality or its vicinity that would be frequented by tourists, convention delegates, or other visitors to the municipality.

- B.** Revenue derived from the hotel occupancy tax shall be expended only in a manner which directly enhances and promotes tourism and the convention and hotel industry as hereinbefore delineated. Such revenue shall not be used for the general revenue purposes or general governmental operations of the municipality which are not directly related to promoting the hotel and convention industry or tourism in the municipality.

11. ADMINISTRATIVE REQUIREMENTS

- A.** The Board of Aldermen may, by contract, delegate to a person, including another governmental entity of a private organization, the management or supervision of programs and activities funded with revenue from the hotel occupancy tax. The Board of Aldermen shall approve in writing in advance the annual budget of the Village Tourism Director to which it delegates the Tourism functions, and shall require the entity to make periodic reports to the Board of Aldermen at least annually listing the expenditures made by the Village Tourism Director of revenue from the tax provided by the municipality.
- B.** The Village Secretary must maintain the revenue provided by the municipality from the tax in a separate account established for that purpose and may not commingle that revenue with any other money or maintain it in any other account.
- C.** The municipality may not delegate to any person or entity the management or supervision of its convention and visitors programs and activities funded with revenue from the hotel occupancy tax other than by contract as provided herein. The Tourism Director will submit requests for checks for expenditures to the Village Secretary. The approval by the Village Board of Aldermen of the annual budget of the Tourism Director to which these functions are delegated creates a fiduciary duty in the person or entity with respect to the revenue provided by the municipality to the person or entity under the contract.
- D.** The Village Secretary shall maintain complete and accurate financial records of each expenditure of hotel occupancy tax revenue made under the direction of the Tourism Director, and on request of the Board of Aldermen shall make the records available for inspection and review.
- E.** Hotel occupancy tax revenue may be spent for day-to-day operations, supplies, salaries, office rental, travel expenses, and other administrative costs only if those administrative costs are incurred directly in the promotion and servicing of expenditures hereinbefore authorized. The portion of the total administrative costs for activities for which hotel occupancy tax revenue may be used may not exceed the administrative costs actually incurred in conducting the authorized activities.
- F.** Hotel occupancy tax revenue may not be spent for travel for a person to attend an event or conduct an activity the primary purpose of which is not directly related to the promotion of the person's job in an efficient and professional manner.

12. EFFECTIVE DATE

The hotel occupancy tax authorized herein shall become effective October 1, 2007, and shall thereafter be collected on all rooms under occupancy (as that term is herein defined) from and

after the effective date, regardless of the date upon which payment or reservation for the occupancy was made.

13. ESTABLISHMENT OF TOURISM COUNCIL

There is hereby established a Salado Tourism Council and the Rules and Regulations of the Salado Tourism Council as set forth in Attachment A, which is attached hereto and incorporated herein for all intents and purposes, and are hereby enacted as the Rules and Regulations of the Salado Tourism Council.

14. REPEALER

This Ordinance, upon its enactment and effective date, shall repeal all conflicting provisions that may be contained in other Village ordinances or regulations. Except to the extent they apply to obligations and violations arising prior to the enactment of this Ordinance, this Ordinance expressly repeals Ordinances 2004.08.

15. SEVERABILITY

In the event that any one or more of the provisions, clauses, or words of this ordinance or the application thereof to any situation or circumstance shall for any reason be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect any other provisions, clauses, or words of this ordinance or the application thereof to any other situations or circumstance and it is intended that this ordinance shall be severable and that it shall be construed and applied as if such invalid or unconstitutional clause, section, provision, or word had not been included herein.

ATTACHMENT "B" {INSERT UPDATED TOURISM COUNCIL RULES & REGS HERE}

Summary

THE SALADO TOURISM COUNCIL OF THE VILLAGE OF SALADO, TEXAS

RULES AND REGULATIONS

The Salado Board of Alderman Hotel/Motel Tax Committee recommends the following actions:

To adopt a hotel occupancy tax within Village and ETJ boundaries collected monthly.

To set a tax rate of 7%.

To establish the Salado Tourism Council and a Visitor Information Center to manage and supervise Tourism programs (i.e., Marketing, to include Advertising and Promotion) and activities (including Arts & Humanities as well as History ((i.e., Preservation & Restoration)) projects) funded by this tax.

To prepare Rules and Regulations which define the purpose of the Tourism Council to promote Tourism in the Village of Salado.

- A. To provide a Tourism (Marketing) Director, and
- B. To identify the Tourism Council as having a maximum of seven (7) voting members who shall serve as an advisory council together with a Chair, representing the Village Board, who will vote in the event of a tie, one alternate who is a non-voting member, and the Tourism Director – ex officio.

Suggested membership includes:

Members from the Salado Chamber of Commerce or its standing committees

Members from the Arts & Humanities and Historical (Preservation and Restoration) organizations

An active community member at large

The members, appointed by the Board of Aldermen, are to serve two (2) three-year staggered terms, serving no more than six (6) years in total and shall insure that all requests for Municipal Occupancy Tax are verified as promoting tourism and local hotel/motel and convention activity. The alternate member will be appointed to fill the next available Tourism Council vacancy and no member may be reappointed if their terms exceed a total of six (6) years.

- C. To provide allocations that are compatible with Municipal Occupancy Tax Guidelines
 - 1. 70-85% of Hotel/Motel revenues shall be allocated to marketing objectives to include salary for a Tourism Director, costs of a Visitor Information Center, as well as

advertising, solicitations, and promotions that attract tourists and convention delegates to the Village or its vicinity as defined by the Texas State Comptroller's office.

2. 10-25% shall be allocated to fund grants for programs which enhance the arts & humanities and historical restoration or preservation programs. In the event that the allocated amount is 10%, the Tourism Council will ensure that the budget reflects marketing programs on behalf of these groups.

3. The balance (5%) shall be deposited in a contingency fund for future use to be determined by the Tourism Council and approved by the Board of Aldermen.

To recommend names of members for the Tourism Council to be appointed by the Village Board of Aldermen.

- D. The Tourism Director and the Salado Tourism Council Chair will advise the Tourism Council members of any news or announcements concerning tourism business before making announcements to the public, organizations, or boards at public meetings.
- E. The Tourism Director and the Salado Tourism Council Chair will form committees, councils or any other type of group only with the consent of a majority of the Tourism Council.

THE SALADO TOURISM COUNCIL OF THE VILLAGE OF SALADO, TEXAS

RULES AND REGULATIONS

(Revised and readopted 3/6/2008)

I. Organization and Officers

A. Organization

The Salado Tourism Council, an advisory body of the Village of Salado, shall exist to exercise such powers and responsibilities as prescribed by Ordinance 2007.05, Village of Salado, dated July 5, 2007.

B. Membership

A maximum of seven (7) voting members shall serve as an advisory council together with a Chair, who will vote in the event of a tie, one alternate who is a non-voting member and the Tourism Director – ex officio.

Suggested membership includes:

Members from the Salado Chamber of Commerce or its standing committees

Members from the Arts & Humanities and Historical (Preservation and Restoration) organizations

An active community member at large

The members, appointed by the Board of Aldermen, are to serve two (2) three-year staggered terms, serving no more than a total of six (6) years and shall insure that all requests for Municipal Occupancy Tax are verified as promoting tourism and local hotel/motel and convention activity. No member may be reappointed if their term exceeds a total of six (6) years. The alternate member will be appointed to fill the next available Tourism Council vacancy.

C. Officers

A Chairperson shall be appointed by the Village Board of Aldermen to serve for the calendar year beginning with the first meeting and at such times as this office becomes vacant. In the absence of both the Chairperson and the Vice Chairperson, the Tourism Council shall elect an Acting Chairperson to serve for one meeting only. A secretary and Vice Chairperson shall be elected by the Council.

A Tourism Director, recommended by the Council and approved by the Village of Salado, will administer all grants and moneys as directed and authorized by the Tourism Council to include preparing budgets for marketing the Village as well as reviewing and recommending grants for Arts & Humanities and Historical (Preservation and Restoration) projects.

D. Duties and Powers

1. The Tourism Council shall solicit applications for projects from tourism entities; review and hear requests for funding from the Tourism Director; adopt guidelines and criteria for applicants requesting funding; and submit recommendations to the Salado Board of Aldermen.

The Tourism Director will prepare a budget for promoting tourism and local lodging and convention activity. The Director will also facilitate requests from local arts & humanities and history organizations for grants, reviewing and interviewing designated representatives. The tourism budget and the grant requests shall be submitted to the Tourism Council for approval, and the Director shall manage and supervise the approved Tourism Budget and Grants.

The Tourism Director will advise the Village Board of Aldermen on the expenditures of the Municipal Occupancy Tax allocation on a monthly basis.

The Salado Tourism Council Chairman, or an alternate representative as designated by the chairman, must attend all Village Board of Aldermen workshops and meetings on which Salado Tourism Council issues are agendized.

The Tourism Council may also endorse requests for funding by state, federal, and private grants, gifts, and admission fees as provided herein (to include moneys requested from the National Endowments for the Arts, National Endowment for the Humanities, and state and regional endowments). The Tourism Council may also decline acceptance of any state, federal, private grant, donation or gift subject to terms or conditions not acceptable to or performable by the Tourism Council.

2. The Chairperson shall preside at all meetings. The Chairperson shall decide on all points of order or procedure in accordance with these rules and regulations and the Scott, Foresman Roberts Rules of Order, newly revised, 1990 edition. This shall be the Tourism Council's final authority on all questions of procedure and parliamentary law not covered by these rules and regulations and ordinances. All letters of transmittal from the Tourism Council to the Village Board of Aldermen shall be over the signature of the Chairperson.
3. The secretary shall be the custodian of the minutes and other official records, shall attend to the correspondence of the Tourism Council, and shall cause such notices to be given as are required and in the manner prescribed by law.
4. The Salado Tourism Council will submit an Annual Advisory Report to the Village Board of Aldermen when requested by the Board.

E. Mission Statement

The Mission of the VILLAGE OF SALADO Tourism Council is to improve the economic base of the community by marketing Salado as a premier tourism destination to individuals and groups.

II. Meetings

A. Quorum

A quorum shall consist of a majority of the number of members then in office eligible to vote on any given matter.

B. Simple Majority

Simple majority is the majority of vote of those Tourism Councilors present.

C. Agenda

An agenda shall be prepared by Tourism Director or the secretary for the meeting of the Tourism Council. There shall be attached to each agenda a report of matters pending further action by the Tourism Council. A copy of the agenda shall be publicly posted at Municipal Building, as required by law for a period of seventy-two (72) hours before the meeting and at the same time be posted on the public information bulletin board at the Salado Civic Center.

1. Old Business

2. New Business

Discussion of agenda items shall be in compliance with the Open Meetings Law of the State of Texas. Each item must be specifically described in the agenda.

D. Regular Meetings/Recording of Votes

Regular monthly meetings shall be scheduled by the Council, times and days to be left at the discretion of the members. At the time of a vote, Tourism Council members' votes will be identified and recorded in the minutes. Any Tourism Council member may demand a roll call vote. There shall be no vote by proxy.

E. Special/workshop meetings for any purpose may be held: (1) on the call of the Chairperson, or (2) on request of three or more Tourism Council members and by giving written notice to all Tourism Council members deposited in the mail or via electronic mail notification at least seventy-two hours before the meeting, or (3) as may be scheduled by a simple majority of the Tourism Council at any previous meeting.

F. Public Meetings/Workshop

All meetings shall be held in full compliance with the provision of state law; Texas Open Meetings Act, V.T.C.A., Government Code, §551.001 *ET. seq.*; Ordinances of the Village of Salado; and these rules and regulations.

G. Tourism Council Member Attendance

A Tourism Council member that is absent from two (2) consecutive regular meetings or a total of three (3) regular meetings within a fiscal year period, as reflected in the minutes as an unexcused absence by the Tourism Council, shall be deemed to have tendered a resignation from the Tourism Council and may be acted upon for acceptance by the Village Board of Aldermen.

H. Conflict of Interest

A member of the Salado Tourism Council shall refrain from voting on any matter before the Tourism Council for which that individual member has a direct monetary gain.

A member of the Tourism Council shall not discuss or vote on the funding request and evaluation reports of any applicant or recipient of which the Tourism Council member is an officer or director.

A member of the Tourism Council may answer questions regarding the funding or an evaluation report of an organization for which the Tourism Council member is an officer or director if that member has recused himself/herself from the Tourism Council and the information is requested by the Tourism Council.

III. Official Records

A. Definition - Official Records

The official records shall be these rules and regulations, the written transcribed minutes, and the voice recordings obtained at the meeting. Also, the agenda and attachments, all applications, findings, and decisions of the Tourism Council.

B. File - Retention

All matters coming before the Tourism Council shall be filed in the Village's records. Original paper copies of the original papers, of all applications, and evaluations shall be retained as part of the permanent record.

C. Public Record

The official records shall be open to public inspection as prescribed by the Texas Open Records Act, V.T.C.A., Government Code, §552.001 *et. seq.*

IV. Guidelines and Criteria for Funding

A. Use of Funding

1. Funds will provide for the operation of a Visitor Promotion Program for the Salado Tourism Council as well as the salary of a Tourism Director. The balance of funds shall be distributed as noted below for Visitor Services as well as Grants to local Arts & Humanities and Historical (Preservation & Restoration) organizations.

Funds will be distributed in the following manner to promote Tourism and the convention and hotel/motel industry in the Village of Salado with funding maintained apart from Village Operational funds.

- a. 70-85% of Hotel/Motel revenues shall be allocated to marketing objectives to include salary for a Tourism Director, costs of a Visitor Information Center, as well as advertising, solicitations, and promotions that attract tourists and convention delegates to the Village or its vicinity as defined by the Texas State Comptroller's office.
- b. 10-25% shall be allocated to fund grants for programs which enhance the arts & humanities and historical restoration or preservation programs. In the event that the allocated amount is 10%, the Tourism Council will ensure that the budget reflects marketing programs on behalf of these groups.
- c. The balance (5%) year shall be deposited in a contingency fund for future use to be determined by the Board of Aldermen.

B. Guidelines for the annual Tourism Budget:

1. The Tourism Director shall prepare a Budget strictly limited to expenditures for a marketing program directly related to attracting conventions or tourism to the Village or its vicinity, promoting tourism and local hotel and convention activity as well as the Visitor Information Center and Grant Program.

Following approval of the annual Budget, the Tourism Director shall administer the budget with reports provided to the Tourism Council at monthly meetings.

2. The Tourism Director will submit requests to the Tourism Council for approval during the month of August, or as directed by the Village Board of Aldermen.
3. The Tourism Council will submit recommendations to the Village Board of Aldermen during the month of September, or as directed by the Village Board of Aldermen.
4. Approval of Tourism Council Budget will be announced by the Village Board of Aldermen, following adoption of the Village budget.

VI. Motions

A motion may be made by any Tourism Council member other than the presiding officer. A motion to approve any matter before the Tourism Council or to recommend approval or disapproval shall require a simple majority approval vote.

VII. Certification and Amendments

A. Certified Copy

A certified copy of these rules and regulations (to include “*Additional Rules & Regulations for Grants*”) and any amendments shall be filed in the office of the Village Secretary within ten (10) days of their adoption.

B. Amendments

A review, revisions, and amendments to these rules and regulations may be adopted at a public meeting, upon the affirmative vote of the simple majority of the Tourism Councilors, provided the amendment is proposed at a previous meeting and stated in the minutes of such meeting. Amendments must be approved at the next regular meeting of the Board of Aldermen to become effective.

Application Salado Tourism Council

Name: _____

Home Street Address: _____
(Must be a Salado Resident)

Mailing Address: _____

Fax #: _____ E-Mail Address: _____

Phone #: _____

1. How long have you lived in Salado? _____

2. I am a member of, and/or, an officer of the following organizations:

- | | |
|------------------------------------|-----------------------------|
| _____ Chamber of Commerce, | Position held & year: _____ |
| _____ Salado Business Assoc., | Position held & year: _____ |
| _____ B&B or Lodging Industry | Position held & year: _____ |
| _____ Tablerock | Position held & year: _____ |
| _____ Institute for the Humanities | Position held & year: _____ |
| _____ Living Room Theater | Position held & year: _____ |
| _____ Central Texas Area Museum | Position held & year: _____ |
| _____ Chorale | Position held & year: _____ |
| _____ Historical Society | Position held & year: _____ |
| _____ Village Artist | Position held & year: _____ |
| _____ Community at Large | _____ |

Important information about you: _____

REPORT OF HOTEL OCCUPANCY TAX

Village of Salado and its ETJ

SUBMITTED FOR: Lodging Name _____

Address: _____ Phone Number: _____

Check here if hotel is under new ownership since the date you filed your last quarterly report.

THIS REPORT IS FOR THE MONTH(S) of _____, 20____. PAYMENT IS DUE NO LATER THAN THE 20TH DAY OF THE MONTH FOLLOWING THE PERIOD REPORTED.

A. Total Room Receipts ** \$ _____ (Line 6 of State Report)
B. Total Receipts Subject to State Tax** \$ _____ (Line 7 of State Report)
C. Receipts Subject to Local but not State Tax*** \$ _____
D. Total Receipts Subject to Local Tax \$ _____ (B + C)
E. 7% of Total Receipts Subject to Local Tax \$ _____ (D x .07)
F. .5% Administrative Cost (subtract this from E.) \$ _____ (E x .005)
G. Penalty* \$ _____

Total Amount Due: \$ _____ (E - F + G)

Payable to: Village of Salado Hotel/Motel Tax
Mail to: Village of Salado PO Box 219 Salado, TX 76571

I declare the information contained herein, including any exhibits attached hereto, is true and correct to the best of my knowledge.

For Office Use Only	
Date paid	_____
Rec'd by	_____
Penalty Owed	_____

Signed

Printed Name

Title

Date

*If taxes are not paid by the due date established, a penalty of 10% shall be added to the outstanding amount. After the first ten (10) days of delinquency, an additional fee of \$500.00 shall be added to the amount owed. Each additional thirty (30) days of delinquency, after the initial first ten days of delinquency, an additional penalty of 10% shall be added.

Additional penalties for failing to file a report, failing to pay taxes when due, or filing a false report include but are not limited to: 1) Forfeiture of any revenue retained by hotel from the cost of collecting the tax, 2) Lawsuit against hotel for noncompliance and any other remedies available under Texas law, 3) Attorneys fees, 4) Injunction to halt operations of hotel.

** Item A is Line 6 of the State Hotel Occupancy Tax Report; Item B is Line 7 of the State Hotel Occupancy Tax Report. **Please attach copy/copies of the Texas Hotel Occupancy Reports for the period reported.**

*** The following are not exempt from Local Hotel Occupancy Tax: Charitable organizations, Educational organizations, religious organizations. For further information please reference the *Simplified, Basic Hotel Occupancy Tax Exemption Rules* provided to you with this form.