

## ARTICLE XV. - TRANSIENT RENTAL GUEST TAX

## Sec. 19-700. - Hotel accommodations.

Each person engaged in the business of operating a hotel in the city shall pay an occupation tax in the following listed amounts: the occupation tax per occupied room per night shall be five and one-half percent upon the total consideration charged for occupancy of any space furnished by any hotel.

(Code 1980, § 19-700; Ord. No. 33583, § 1, 6-27-95; Ord. No. 35124, § 1, 2-8-00; Ord. No. 38119, § 1, 6-10-08)

## Sec. 19-701. - "Hotel" defined.

"Hotel" shall mean any facility in which the public may, for a consideration, obtain sleeping accommodations in any space ordinarily used for accommodations. The term shall include hotels, motels, tourist hotels, campgrounds, courts, lodginghouses, inns, and nonprofit hotels; but "hotel" shall not be defined so as to include hospitals, sanitariums, nursing homes, chronic care centers, or dormitories or facilities operated by an educational institution and regularly used to house students.

(Code 1980, § 19-701)

## Sec. 19-702. - "Occupied room" defined; exceptions.

- (a) "Occupied room" shall mean any space ordinarily used for sleeping accommodations and for which any occupant has, for consideration, obtained the use or possession, or the right to use or possession, for a period not to exceed 30 continuous days. The term shall include camping space, trailer space, trailer space, or recreational vehicle space. The term does not include a function room such as a ballroom, banquet room, reception room, or meeting room, provided it is not used as temporary sleeping accommodations.
- (b) The term "occupied room" shall not mean, and no tax imposed by this article shall be measured by or collected for:
- (1) Complimentary or other sleeping accommodations for which no consideration is charged;
  - (2)

Sleeping accommodations for which the consideration is paid by a person not subject to the sales and use tax imposed by the Nebraska Revenue Act of 1967, as it is amended from time to time; or

- (3) Sleeping accommodations leased by an employer for use by its employees when a specific room is the subject of the lease, the lease extends for more than 30 consecutive days, and consideration is actually paid for use during at least 30 consecutive days.

(Code 1980, § 19-702)

Sec. 19-703. - Collection.

The tax imposed by this article may be collected by the hotel operator from the occupant of each room to which the tax applies. The tax may be shown as an add-on to the charge for occupancy of the rooms and shall be collectible at the time the lodging is furnished, regardless of when the charge for the occupancy is paid. The operator shall remain responsible for payment of all taxes imposed, whether or not the taxes are actually collected from the guests.

(Code 1980, § 19-703)

Sec. 19-704. - Records.

It shall be unlawful for any hotel operator subject to this article to fail to maintain or fail to make available to the city, upon 72 hours' notice, written records accurately and completely evidencing the number of rooms occupied, the dates the rooms are occupied, the amount of occupation tax due or paid under this article, and such other information as is required by the finance department director. Such records shall be maintained for a period of three years after the occupation tax is due.

(Code 1980, § 19-704)

Sec. 19-705. - Due date; delinquency.

Notwithstanding any contrary provision of this chapter, the tax imposed by this article shall be due and payable on the first day of each calendar month next succeeding the month during which the room was occupied. All taxes not paid by the 25th day of the month in which they are due and payable shall be deemed to be delinquent. The operator shall be assessed a penalty of

ten percent on all delinquent amounts as well as interest of one percent per month or fraction thereof from the first of the month in which such tax becomes due and payable until the date of payment.

(Code 1980, § 19-705)

Sec. 19-706. - Use of revenue.

It is the intent of the city council that of the five percent occupation tax imposed by this article the city shall use (1) four percent to fund the construction and maintenance of a new convention center and improvements and maintenance for the Rosenblatt Stadium, Henry Doorly Zoo complex, (2) one percent for debt service, capital expenditures or operating expenses for the new stadium to be constructed at a location between 10th and 13th Streets and Cuming and Webster Streets, and (3) one-half percent for enhanced promotional efforts by the Omaha Convention and Visitors Bureau to increase convention and tourism in the Omaha area.

(Code 1980, § 19-706; Ord. No. 38119, § 2, 6-10-08)

Secs. 19-707—19-799. - Reserved.