

ORDINANCE NUMBER 2023-01

AN ORDINANCE OF THE TOWN OF LAGUNA VISTA, TEXAS, AMENDING ORDINANCE NUMBER 2022-03 RELATING TO ADVERTISING OF PROPERTY SUBJECT TO HOTEL OCCUPANCY TAX.

WHEREAS, the Town Council, Town of Laguna Vista, Texas, desires to impose and collect a Hotel Occupancy Tax to promote tourism in the Town; and,

WHEREAS, Chapter 351 of the Texas Tax Code empowers municipal governments to impose and collect this tax; and,

WHEREAS, the Town of Laguna Vista approved ordinance 2022-03 authorizing the imposition of this tax; and,

WHEREAS, the Town Council desires to amend its ordinance;

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LAGUNA VISTA, TEXAS THAT:

Section 1.

Section 5 of Ordinance 2022-03 is hereby amended to read as follows:

a) Every person engaging or about to engage in business as a lodging provider in the Town shall immediately register with the City Secretary on a form provided by said official. Persons engaged in such business must so register no later than thirty (30) days after the date that this Ordinance becomes effective. Such registration shall set forth the name under which such person transacts business or intends to transact business, the location of his place(s) of business and such other information which would facilitate the administration of the tax as prescribed by the City Secretary. The registration shall be signed by the owner if a natural person; in case of ownership by an association or partnership, by a member or partner; in case of ownership by a corporation, by an officer. For each registrant, the Town shall charge a one-time registration fee of \$50.00. The City Secretary shall, after such registration, issue a certificate of authority to each lodging provider to collect the tax from the occupant. A separate registration shall be required for each place of business of a lodging provider and shall be assigned a unique registration number, but a registrant will not be charged an additional registration fee for new places of business after the first such registered location. Each certificate shall state the name and location of the business to which it is applicable. Any advertising or promotion of a property on which one or more guest rooms are located shall display its registration number within the first line of text of the advertisement or promotion, or shall prominently display its registration number at the upper left corner of any image used in the advertisement or promotion.

Section 2.

Ordinance 2022-03 is confirmed in all other respects.

Section 3. severability

It is hereby declared that the sections, subsections, sentences, clauses or phrases of this ordinance are severable and, if any phrase, clause, sentence, subsection or section of this ordinance shall be declared unconstitutional or invalid by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining portions of this ordinance since the same would have been enacted by the Town Council without the incorporation of any such unconstitutional phrase, clause, sentence, subsection or section.

Section 14. PUBLICATION

The City Secretary is hereby ordered and directed to cause this ordinance to be published.

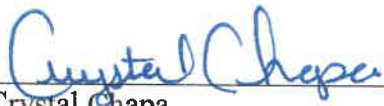
PASSED, APPROVED AND ADOPTED on First Reading by the Town Council of the Town of Laguna Vista, Texas at the regular meeting on the 15th day of February, 2023.

PASSED, APPROVED AND ADOPTED on Second Reading by the Town Council of the Town of Laguna Vista, Texas at the regular meeting on the 14 day of March, 2023.



Michael Carter, Mayor

Attest:



Crystal Chapa,
City Secretary