

City of Papillion, NE
Monday, February 4, 2013

§ 175-9. Occupation tax for temporary rental guest services.

[Added 6-5-2012 by Ord. No. 1644 *Editor's Note: This ordinance also redesignated former §§ 175-9 and 175-10 as §§ 175-20 and 175-21, respectively.* **]** There is hereby levied upon every person, firm, partnership, corporation or association engaged in the business of operating a hotel in the City of Papillion, an occupation tax as follows:

- A. Five percent on the gross receipts resulting from consideration charged for occupancy of any space furnished by any hotel.
- B. "Hotel" defined; exceptions. "Hotel" shall mean any facility in which the public may, for consideration, obtain temporary sleeping accommodations in any space ordinarily used for accommodations. The term shall include hotels, motels, tourist hotels, bed-and-breakfast establishments, lodging houses, inns, nonprofit hotels, and campgrounds and travel trailer parks; but "hotel" shall not be defined so as to include hospitals, health-care facilities, nursing homes, chronic-care centers, residential trailer parks, multifamily dwellings and apartment buildings, dormitories or facilities operated by an educational institution and regularly used to house students.
- C. "Occupied room" defined; exceptions. "Occupied room" shall mean any space ordinarily used for sleeping accommodations and for which any occupant has, for consideration, obtained the temporary use or possession, or the right to temporary use or possession. The term does not include a function room such as a ballroom, banquet room, reception room, meeting room or other recreational space, provided it is not used as temporary sleeping accommodations. Such term shall not mean, and no tax imposed by this section shall be measured by or collected for, complimentary or other sleeping accommodations for which no consideration is charged.
- D. Collection. The tax imposed by this section 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 reporting, on the forms prescribed and furnished by the City, and payment of all taxes imposed, whether or not the taxes are actually collected from the guests.
- E. Records. It shall be unlawful for any hotel operator subject to this section 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 were 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 from the date of filing the occupation tax form or due date, whichever is the latter.

F. Due date; delinquency. Notwithstanding any contrary provision of this section or chapter, the tax imposed by this section shall be due and payable on the 25th day of the calendar month following 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 10% on all delinquent amounts as well as interest of 1% per month or fraction thereof from the first of the month in which such tax becomes due and payable until the date of payment.