

AN ORDINANCE AMENDING ALBANY MUNICIPAL CODE CHAPTER 3.14 TRANSIENT ROOM TAX

THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN AS FOLLOWS:

Section 1: Albany Municipal Code Section 3.14.040, Imposition, is hereby amended as follows:

3.14.040 Imposition. For the privilege of occupancy in any hotel, on and after ~~February 1, 1978~~ **October 1, 1985**, each transient shall pay a tax in the amount of five ~~six~~ percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the city which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. The operator shall enter the tax on his records when rent is collected, if the operator keeps his records on the cash accounting basis, and when earned if the operator keeps his records on the accrual accounting basis. If rent is paid in installments, a proportionate share of the tax shall be paid by the transient or the operator with each installment. If for any reason the tax due is not paid to the operator of the hotel, the tax administrator may require that such tax be paid directly to the city. In all cases, the rent paid or charged for occupancy shall exclude the sale of any goods, services and commodities, other than the furnishing of rooms, accommodations, and parking space in mobile home parks or trailer parks.

Section 2: Albany Municipal Code Section 3.14.100, Operator-Collection, is hereby amended to read as follows:

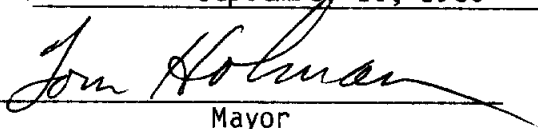
3.14.100 Operator--Collection. (A) Every operator renting rooms in the city, the occupancy of which is not exempted under the terms of this chapter, shall collect a tax from the occupant. The tax collected or accrued by the operator constitutes a debt owing by the operator to the city.

(B) In all cases of credit or deferred payment of rent, the payment of tax to the operator may be deferred until the rent is paid, and the operator shall not be liable for the tax until credits are paid or deferred payments are made.

(C) For rent collected on portions of the dollar, the first one cent of tax shall be collected on **nine cents through twenty-four cents inclusive; the second one cent of tax shall be collected on twenty-five cents through forty-one cents inclusive; the third one cent of tax shall be collected on forty-two cents through fifty-eight cents inclusive; the fourth one cent of tax shall be collected on fifty-nine cents through eighty-three cents inclusive; the fifth one cent of tax shall be collected on eighty-four cents through ninety-nine cents inclusive; and the sixth one cent of tax shall be collected on one dollar through one dollar and eight cents inclusive.**

~~ten cents through twenty-nine cents, inclusive; the second one cent of tax shall be collected on thirty cents through forty-nine cents inclusive; the third one cent of tax shall be collected on fifty cents through sixty-nine cents, inclusive; the fourth one cent shall be collected on seventy cents through eighty-nine cents, inclusive; and the fifth one cent of tax shall be collected on ninety cents through one dollar and nine cents, inclusive~~

Passed by the Council: August 14, 1985
Approved by the Mayor: August 16, 1985
Effective Date: September 13, 1985


Mayor

ATTEST:


City Recorder