

ORDINANCE NO. 5178

AN ORDINANCE AMENDING ALBANY MUNICIPAL CODE, CHAPTER 3.14, TRANSIENT ROOM TAX, AND DECLARING AN EMERGENCY.

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

Section 1. The Albany Municipal Code, Chapter 3.14.070, Operator - Certificate of authority is hereby amended to read as follows:

3.14.070 Operator - Certificate of authority.

(1) The Tax Administrator shall, within 10 days after registration, issue without charge a certificate of authority to each registrant to collect the tax from the occupant, together with a duplicate thereof for each additional place of business of each registrant. Certificates shall be nonassignable and nontransferable and shall be surrendered immediately to the Tax Administrator upon the cessation of business at the location named or upon its sale or transfer. Each certificate and duplicate shall state the place of business to which it is applicable and shall be prominently displayed therein so as to be seen and come to the notice readily of all occupants and persons seeking occupancy.

(2) Said certificate shall, among other things, state the following:

- (a) The name of the operator;
- (b) The address of the hotel;
- (c) The date upon which the certificate was issued;

(d) "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Transient Room Tax Ordinance of the City of Albany by registration with the Tax Administrator for the purpose of collecting from transients the room tax imposed by said City and remitting said tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any unlawful business in any unlawful manner, or to operate a hotel without strictly complying with all local applicable laws including but not limited to those requiring a permit from any board, commission, department or office of the City of Albany. This certificate does not constitute a permit.

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

3.14.100 Operator - Collection.

(1) 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.

(2) 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.

(3) ~~For rent collected on portions of the dollar, the first one cent of tax shall be collected on \$0.07 through \$0.19 inclusive; the second one cent of tax shall be collected on \$0.20 through \$0.32 inclusive; the third one cent of tax shall be collected on \$0.33 through \$0.46 inclusive; the fourth one cent of tax shall be collected on \$0.47 through \$0.59 inclusive; the fifth one cent of tax shall be collected on \$0.60 through \$0.71 inclusive; the sixth one cent of tax shall be collected on \$0.72 through \$0.85 inclusive; the seventh one cent of tax shall be collected on \$0.86 through \$0.99 inclusive; and the eighth one cent of tax shall be collected on \$1.00 through \$1.06 inclusive.~~

Section 3. The Albany Municipal Code, Chapter 3.14.150, Security for collection, is hereby amended to read as follows:

3.14.150 Security for collection

(1) The Tax Administrator, whenever he/she deems it necessary to ensure compliance with this chapter, may require any operator subject thereto to deposit with him/her such security in the form of cash, bond or other security as the Tax Administrator may determine. The amount of the security shall be fixed by the Tax Administrator but shall not be greater than twice the operator's estimated average monthly liability for the period for which he/she files returns, determined in such manner as the Tax Administrator deems proper, or \$5,000,000, whichever amount is the lesser. The amount of the security may be increased or decreased by the Tax Administrator subject to the limitations provided in this chapter.

(2) At any time within three years after any tax or any amount of tax required to be collected becomes due and payable or at any time within three years after any determination becomes final, the Tax Administrator may bring an action in the courts of this State, or any other state, or of the United States in the name of the City to collect the amount delinquent, together with penalties and interest.

Section 3. The Albany Municipal Code, Chapter 3.14.230, Appeals to City Council, is hereby amended to read as follows:

3.14.230 Appeals to City Council.

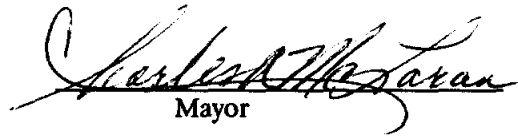
Any person aggrieved by any decision of the Tax Administrator may appeal to the ~~Common Council of the City Council~~ by filing a notice of appeal with the Tax Administrator within 10 days of the serving or the mailing of the notice of the decision given by the Tax Administrator. The Tax Administrator shall transmit said notice of appeal, together with the file of said appealed matter, to the City Council, who shall fix a time and place for hearing such appeal. The City Council shall give the appellant not less than 10 days' written notice of the time and place of the hearing of said appealed matter. Action by the City Council on appeals shall be decided by a majority of the members of the Council present at the meeting where such appeal is considered.

Section 4. Emergency Clause. The peace, health, and safety of the people of the City of Albany require that this Ordinance become immediately effective, therefore, an emergency is hereby declared to exist and this Ordinance shall become effective immediately upon its final passage by the Council and approval by the Mayor.

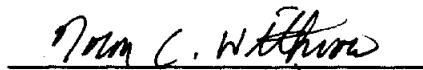
PASSED BY THE COUNCIL: May 24, 1995

APPROVED BY THE MAYOR: May 24, 1995

EFFECTIVE DATE: May 24, 1995


Mayor

ATTEST:


Norm C. Withrow
City Recorder (DEPUTY)