

ROCKCASTLE COUNTY  
P.O. BOX 755  
MT. VERNON, KY 40456

Wanda Anderkin, Restaurant  
Chris Brown, Restaurant  
Carolyn Byble, Motel  
Larry Carter, Motel  
Dale Coffey, D.M.D., Motel  
Gary Cromer, Mayor  
Glen and Sue Cromer, Restaurant  
David Gregory, Motel  
Evelyn Gregory, Motel  
Wayne Gregory, Motel  
Ronnie Killion, Motel  
Karen King, Chamber of Commerce  
Sybill Lunsford, Restaurant  
Edna McKenzie, Motel  
Bhasker Patel, Motel  
Carl Saylor, Restaurant  
Danny Settles, Restaurant  
Don and Jean Walker, Restaurant  
Ed Wesley, KOA Campground

Faye Baker, Restaurant  
Steve Bullock, Restaurant  
Peggy Bowling, Restaurant  
Steve Bullock, Restaurant  
Pam Burdette, Restaurant  
Glennis Miller, Restaurant  
Dolly Pillion, Restaurant  
Donna Roberts, Restaurant  
Jerry Smith, Restaurant

From: Roland D. Mullins,  County Judge Executive

Subject: Tourist and Convention Commission

Date: January 17, 1991

Enclosed is a copy of the county ordinance establishing the Rockcastle County Tourist and Convention Commission.

The members of the commission will be appointed by the County Judge Executive and the Mayor of the largest city in the county as prescribed by KRS 91A.350. Composition of that commission follows:

- 7 members:
- 3 from Motel Association
  - 1 from local restaurant association
  - 1 from list submitted by Chamber of Commerce
  - 1 from Mayor of largest city in Rockcastle County
  - 1 from County Judge Executive of Rockcastle County

Further, enclosed is a copy of KRS 91A.360-390 which governs the establishment and operation of the commission.

In summary, this commission was established at the request of most of you. It will serve your business. It will be your responsibility to see that it functions properly. Concurrently, the entire county should benefit. It is our goal to have over 1,000 tourist related jobs in the very near future. Rockcastle County is an exciting place to be at this time.

Congratulations and thank you!

## TRANSIENT ROOM TAX ORDINANCE

It is the finding and declaration of the Fiscal Court of Rockcastle County that establishment of a Tourist and Convention Commission and levying a transient room tax on all motels, hotels, motor courts, inns, or like or similar accommodations or businesses located within Rockcastle County, Kentucky, in the amount of three per cent (3%) of the rent for occupancy of a suite, room, or rooms is in the best interest of Rockcastle County residents. The funds generated from this room tax shall be used by the Tourist and Convention Commission for the purpose of promoting, advertising, and marketing of tourist attractions in Rockcastle County.

BE IT ORDAINED BY THE FISCAL COURT OF ROCKCASTLE COUNTY, KENTUCKY:

### TRANSIENT ROOM TAX

#### ENACTMENT

A three per cent (3%) transient room tax is hereby enacted on the rent for every occupancy of a suite, room, or rooms, charged by all persons, companies, corporations, or other like or similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodations or businesses as accorded to the provisions of KRS 91A.3390.

#### COLLECTION; ENFORCEMENT

The collection and enforcement of this tax shall be carried out by the County Clerk or any other designated agent of the county

and be collected monthly beginning June 1, 1991.

## TOURIST AND CONVENTION COMMISSION

### CREATION; MEMBERSHIP

A) There is created a Tourist and Convention Commission in Rockcastle County as provided by KRS 91A.350 and accorded all powers to it by KRS 91A.350 - 91A.390.

B) Membership of this Tourist and Convention Commission, terms, officers and employees, audits, and removal of commissioners are created and governed as provided in KRS 91A.360.

ROCKCASTLE COUNTY FISCAL COURT

SECTION I. IMPOSITION OF TRANSIENT ROOM TAX  
COLLECTION PROCEDURES; EXCEPTIONS

1. (a) That any person, firm, company or corporation engaged in the rental or offering of rental of suites, rooms or other transient accommodations in Rockcastle County first be registered with the Rockcastle County Tourist Commission and be in possession of a transient tax permit.

(b) For the purpose of operating the recreational, tourist and convention commission and to finance the operation and maintenance of the County Tourist Commission there is hereby imposed and levied on every person, company, corporation, or other like or similar persons, groups or organizations doing business as motor courts, motel, hotels, inns or like businesses in Rockcastle County, a transient room tax of three (3%) percent of the gross rent for every occupancy of a suite, room or rooms charged and collected. Said tax shall be paid monthly to the Rockcastle County Tourist Commission no later than twenty (20) days after the last day of the month, together with a return on a form furnished by the Commission setting forth the aggregate amount of gross rentals charged and collected during the occupancy to which the transient room tax applies.

2. Any tax imposed by the ordinance which shall remain unpaid after it becomes due, as set forth herein, shall have added to it a penalty of ten (10%) percent, together with interest at the rate of one (1%) percent for each month of delinquency or fraction thereof, until paid.

3. The tax imposed by this ordinance shall be in addition to other general taxes, occupational or business license tax.

4. (a) Any person, firm, organization or other like or similar organizations or businesses required herein to file a return, shall be required to make all books, records and accounts upon which information required by this Ordinance is based, available to the Director, his agents or employees, for the purpose of examination, audit or verification.

(b) The Rockcastle County Tourist commission, or any of its agents or employees, are hereby empowered to examine the books, papers and records of any firm, organization or other like or similar accommodation business required herein to file a return. Said examination shall be permitted in order to determine the accuracy of any return

made, or if no return was made, to determine the amount of room tax due and owing. Any reports, examinations or audit of books, records, accounts, or any other source, in the administration of this Ordinance, shall be treated and considered as confidential and privileged except for official purposes, unless otherwise treated by judicial decree or specific provisions of law, and shall not be open to inspection by the public.

5. The tax imposed by this ordinance shall not apply to rentals paid on occupancies of more than thirty (30) consecutive days.

6. The Rockcastle County Tourist Commission or an authorized agent, shall report the names and addresses of all persons, companies, businesses and corporations which have held a permit during the preceding year to the Rockcastle County Tax Administrator's office, no later than March 31.

## SECTION II. ENFORCEMENT

The Rockcastle County Tourist Commission is charged with the duty of collecting this tax. It shall have the power and it shall be its duty to make and publish such rules and regulations as may be necessary to administer and enforce the provisions of this Ordinance and to provide such printed forms as may be required for reporting, paying and receipting for all such funds and for all other requirements in the proper and efficient administration of this Order.

## SECTION III. PENALTY

Any person, firm, company or organization who shall fail, neglect or refuse to properly complete and file a return as required herein, or any person, firm, company or organization who shall knowingly file a false or fraudulent return required by this Ordinance, or fail to pay the tax imposed herein or any portion thereof, or fails to perform under any specific provision herein, shall be subject to criminal and/or civil penalties.

Upon a criminal conviction, a person, firm, company or organization, shall be subject to a fine of not less than Twenty-five (\$25.00) nor more than Two Hundred Fifty Dollars (\$250.00), or imprisonment of not more than ninety (90) days, or both fine and imprisonment.

Should any person, firm, company or organization become in default of any provision herein, for a period of ninety (90) days, the Rockcastle County Tourist Commission may revoke the transient tax permit of said person, firm, company or organization. In the event a transient tax permit is revoked, it may only be reinstated upon full payment of all delinquent monies and the posting of a cash bond to the Commission in an amount equal to the total tax due for the preceding twelve months. Said cash bond shall be refunded at the end of twelve months of compliance with the provisions of this ordinance.

#### SECTION IV. USE OF TRANSIENT TAX PROCEEDS

The net proceeds from the transient tax shall be used for such purposes as enumerated in KRS 191A.390. The Rockcastle County Fiscal Court prohibits the Rockcastle County Tourist Commission to issue Revenue Bonds without the express consent of the Rockcastle County Fiscal Court. The Fiscal year will begin July 1, 1991, and terminate on June 30 in each successive year.

#### SECTION V. REPORTS

The Treasurer and any other officer of the Commission writing checks, receiving and distributing funds shall be bonded by the Rockcastle County Fiscal Court in an amount commensurate with the largest amount of money on hand in any given month. The Commission shall make an itemized quarterly report to the Rockcastle County Fiscal Court showing expenses and outlays for each month.

#### SECTION VI. SEVERABILITY

Each section and each provision of each section of this Ordinance are severable, and if any provision, section, paragraph, sentence or part thereof, or the application thereof to any person, licensee, class or group, be held unconstitutional or invalid for any reason, such holding shall not affect or impair the remainder of this Ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence and part thereof, separately and independently of every other.

SECTION VII. EFFECTIVE DATE

This Ordinance shall become effective June 1, 1991.

SECTION VIII. PERSONS QUALIFIED  
TO COLLECT THE TAX

This money shall be collected by the Executive Director or any member of this Commission, providing he does not own or operate a motel and agrees to keep all records confidential.

SECTION IX. ABSENTEEISM AT MONTHLY  
MEETINGS OF THE ROCKCASTLE COUNTY TOURIST COMMISSION

Any member that misses as many as three (3) meetings per year shall be replaced.