

Spencer County, Kentucky
Ordinance No. #16, 2025 series

City of Taylorsville, Kentucky
Ordinance No. _____

AN ORDINANCE TO AMEND THE TAYLORSVILLE-SPENCER COUNTY
RECREATION, TOURIST AND CONVENTION COMMISSION
ORDINANCES ADOPTED JOINTLY BY THE TAYLORSVILLE CITY
COMMISSION AND THE SPENCER COUNTY FISCAL COURT

WHEREAS, Section 91A.350, 91A.360, and 91A.390 of the Kentucky Revised Statutes, authorized the establishment of a Recreation, Tourist and Convention Commission,

WHEREAS, Spencer County by Ordinance #13, Fiscal Year 2005 Series and the City of Taylorsville by Ordinance #259, joined together establishing a Recreation, Tourist and Convention Commission, and

WHEREAS Spencer County and the City of Taylorsville, ~~[wish to amend said Ordinance, and]~~ have previously amended the above referenced Ordinances; Spencer County by Ordinance No. 2, 2006 Series, and the City of Taylorsville by Ordinance No. 274, dated August 17th, 2005, and

WHEREAS, Spencer County and the City of Taylorsville do further wish to amend the Spencer County by Ordinance #13, Fiscal Year 2005 Series and the City of Taylorsville by Ordinance #259, as previously amended, so that said Ordinances will conform to changes in KRS 91A.390 enacted by the Kentucky State Legislature effective January 1st, 2023.

Now Therefore, Be It Ordained and Resolved by the Fiscal Court of Spencer County, Commonwealth of Kentucky, and by the City of Taylorsville that County Ordinance #13, Fiscal Year 2005 and the City of Taylorsville Ordinance #259, as amended, are further amended as follows:

Section 1. (a) That to provide funds for the operation of said Commission, the local governing body or bodies shall include the Commission in the annual City budget and further there is imposed and levied a transient room tax of three percent (3%) of the rent for every occupancy of a suite, room, [or] rooms, cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any

~~**other place in which accommodations are regularly furnished to transients for consideration or by any person that facilitates the rental of the accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations. 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 business and that said transient room tax shall apply to transient guests who occupy a room in motor courts, motels, hotels, inn, including bed and breakfast inns, or like or similar accommodations business for a consecutive period of thirty (30) days or less, and said tax shall be levied and shall become effective on or about January 1, 2005.**~~

(b) Transient room taxes shall not apply to rooms, lodgings, campsites, or accommodations supplied for a continuous period of thirty (30) days or more to a person.

(c) That the local Commission shall abide by and operate in compliance with KRS 91A.350, KRS 91A.360, KRS 91A.390, KRS 91A.392, and all other pertinent Statutes and Regulations, as amended and shall have the full authority and powers granted therein.

Section 2. That all persons, companies, corporations, or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns, including bed and breakfast inns, or like or similar accommodation[s] businesses shall collect and pay said transient room tax to the Treasurer of Spencer County as the ~~[designed]~~ **designated** collection agency for Spencer County and for the Commission, and that said Treasurer is authorized to take all appropriate action to provide for such collection and for the enforcement thereof.

Section 3. That the Treasurer of Spencer County, upon receipt of said taxes, interest, and penalties shall forthwith remit same to the Treasurer of the Taylorsville-Spencer County Recreation, Tourist and Convention Commission. **All moneys collected pursuant to KRS 91A.390 (2) and KRS 91A.400 shall be maintained in an account separate and unique from all other funds and revenues collected.**

Section 8.

A. If said tax remains unpaid in whole or in part after the due date as set forth above, the account shall bear interest at the ~~[rate of 12% percent per annum]~~ **tax interest rate provided in KRS 131.183, as amended,** on the whole or any part remaining unpaid, and beaded to the principal amount when paid.

Section 10. This Ordinance shall take effect from and after [it's] its passage and publication.

PASSED AND APPROVED by the Board of Commission of the City of Taylorsville, Kentucky at a special called meeting on this the 24th day of October, 2023, with the Yea and Nay votes of the Board of Commission as follows:

	Yea	Nay
Karen Spencer, Mayor	_____	_____
Diane Bowens	_____	_____
Diana Hilbert	_____	_____
Abbigail Nation	_____	_____
Kathy Spears	_____	_____

Given First Reading on: The ___ day of _____, 2024.

Given Second Reading and Passed on: The ___ day of _____, 2024.

Published in *The Spencer Magnet* on: The _____ day of _____, 2024.

Approved:

Attest:

Karen Spencer, Mayor
City of Taylorsville

Stephen A. Biven, City Clerk
City of Taylorsville

Given First Reading and approval by the Spencer County Fiscal Court on Dec. 2, 2024.

Given Second Reading and adoption by the Spencer County Fiscal Court on Dec. 16, 2024.



Scott Travis,
Spencer County Judge Executive

ATTEST:



Spencer County Fiscal Court Clerk