

9/10/15

ORDINANCE NO. 29880

An ordinance amending Chapter 44, "Taxation," of the Dallas City Code by amending Section 44-35; broadening the authorized uses of revenue from the hotel occupancy tax; making other conforming changes; providing a penalty not to exceed \$500; providing a saving clause; providing a severability clause; and providing an effective date.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DALLAS:

SECTION 1. That Section 44-35, "Levy; Amount; Disposition of Revenue," of Article V, "Hotel Occupancy Tax," of Chapter 44, "Taxation," of the Dallas City Code is amended to read as follows:

**"SEC. 44-35. LEVY; AMOUNT; DISPOSITION OF REVENUE.**

(a) There is hereby levied a tax upon the occupant of any room that:

- (1) is in a hotel;
- (2) is ordinarily used for sleeping; and
- (3) the cost of occupancy of which is \$2 or more each day.

(b) The tax is equal to seven percent of the consideration paid by the occupant of the room to the hotel.

(c) Disposition of revenues collected from the seven percent tax must be as follows:

(1) 2.100 [~~32.60~~] percent to advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the city;

(2) 0.182 percent to the encouragement, promotion, improvement, and application of the arts, including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms; and

(~~3~~) 4.718 [~~43.83~~] percent to:

(A) the acquisition of sites for and the constructing, improving, enlarging, equipping, repairing, operating, and maintaining of the convention center complex or visitor centers, or both; or

(B) pledging payment of bonds as authorized by Chapter 1504 of the Texas Government Code, as amended; or [issued under Article 1269j 4.1, Vernon's Texas Civil Statutes, as amended, for the purposes stated in Paragraph (2)(A) of this subsection; and]

(C) items listed in Subparagraphs (3)(A) and (B) above

~~[(3) 23.57 percent to:~~

~~(A) constructing, improving, enlarging, equipping, and repairing the convention center complex; or~~

~~(B) pledging payment of revenue bonds and revenue refunding bonds issued for the convention center complex under Article 1269j 4.1, Vernon's Texas Civil Statutes, as amended]."~~

SECTION 2. That a person violating a provision of this ordinance, upon conviction, is punishable by a fine not to exceed \$500.

SECTION 3. That Chapter 44 of the Dallas City Code shall remain in full force and effect, save and except as amended by this ordinance.

SECTION 4. That the terms and provisions of this ordinance are severable and are governed by Section 1-4 of Chapter 1 of the Dallas City Code, as amended.

SECTION 5. That this ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Charter of the City of Dallas, and it is accordingly so ordained.

APPROVED AS TO FORM:

WARREN M.S. ERNST, City Attorney

By *Aleen Younis*  
Assistant City Attorney

Passed SEP 22 2015



PROOF OF PUBLICATION – LEGAL ADVERTISING

The legal advertisement required for the noted ordinance was published in the Dallas Morning News, the official newspaper of the city, as required by law, and the Dallas City Charter, Chapter XVIII, Section 7.

DATE ADOPTED BY CITY COUNCIL SEP 22 2015

29880

ORDINANCE NUMBER \_\_\_\_\_

DATE PUBLISHED SEP 26 2015

ATTESTED BY: