

**CITY OF OAK GROVE, KENTUCKY  
ORDINANCE NO. 2024-XX**

**TRANSIENT ROOM TAX**

**AN ORDINANCE TO PROVIDE FOR THE IMPOSITION AND COLLECTION OF A  
TRANSIENT ROOM TAX IN THE CITY OF OAK GROVE, KENTUCKY**

**WHEREAS**, the City of Oak Grove, in order to promote the general welfare of its inhabitants through the promotion of recreational, tourist and convention activities, has established, a recreational, tourist and convention commission, pursuant to Ordinance No. 1986-3; and

**WHEREAS**, Section 91A.390 of the Kentucky Revised Statutes provides that the local governing body or bodies shall provide funds for the operation of a commission by imposing a transient room tax; and

**WHEREAS**, the City of Oak Grove desires to consolidate its previous Ordinances addressing transient room taxes in the city.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF OAK GROVE, KENTUCKY:**

**SECTION I - DEFINITIONS**

As used in this Ordinance, unless the context requires otherwise:

- (a) "Tax" means the transient room tax levied and imposed by this Ordinance as authorized by Section 91A.390 of the Kentucky Revised Statutes.
- (b) "Taxpayer" means any person, firm, partnership or corporation (including governmental entities and agencies) who are required by this Ordinance to collect and remit the tax or upon whom the tax is levied and imposed.
- (c) "Commission" means the City of Oak Grove Recreational, Tourist and Convention Commission established by Ordinance No. 1986-3 of the City of Oak Grove, Kentucky.
- (d) "Short-Term Rental" means a dwelling or dwelling unit that is rented, leased or otherwise assigned for a tenancy of less than thirty (30) consecutive days' duration, where no meals are served. One structure may contain multiple units that are rented, leased or otherwise assigned for a tenancy of less than thirty (30) consecutive days' duration, where no meals are served; each separate unit shall be considered an individual short-term rental. This term does not include hotel or motel rooms, extended stay lodging facilities, bed and breakfast inns or boarding and lodging house rooms.

## **SECTION II -IMPOSITION OF TAX**

There is hereby imposed on and after the first day of August, 2007 a transient room tax of four percent (4%) of the rent for every occupancy of suite, room or rooms, or short-term rental, 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 businesses in the City of Oak Grove, Kentucky. At the option of the Taxpayer, said Tax may be added to such rent. Whether or not the Tax is added to such rent, it shall be the property of the City of Oak Grove, Kentucky, and the Commission from and after the time the rent is collected. The purpose for which this Tax is imposed and levied is to provide funds for the lawful operations of the Commission.

## **SECTION III- PAYMENT OF TAX**

- (a) The tax shall be paid monthly by the Taxpayers to the City of Oak Grove Recreational, Tourist and Convention Commission aka "Tourism Commission" on or before the 30th day of each month or, if such date is Saturday, Sunday or legal holiday, on or before the next succeeding day which is not a Saturday, Sunday or legal holiday. Each monthly payment shall be the total of Taxes due from the Taxpayer based on rentals for the immediately preceding month. The remittance of the Tax shall be accompanied by a report. The report shall contain such information as the Commission determines is necessary to ensure proper enforcement of the Tax, shall be in such form as prescribed by the Commissions and shall be signed and certified as correct by or on behalf of the Taxpayer.
- (b) The information contained in the report shall be confidential. However, the information contained in all reports received by the Commission may be set down separately in statistical form, which statistical compilation shall not be confidential so long as it contains no information by means of which it would be possible to determine the gross receipts or other business information for an individual Taxpayer. Such statistical report may list the names of all Taxpayers as a group, if there are more than three (3) such Taxpayers in the group.

## **SECTION IV-WEEKLY TAX PAYMENT BY DELINQUENT TAXPAYERS**

If a Taxpayer fails to file the monthly report when due or to make the monthly remittance of the Tax which is due then the Commission in its discretion may require the Taxpayer to make weekly reports and weekly remittance of the Tax. Such Taxpayer shall continue to make such weekly reports and weekly remittance of the Tax until the Commission is reasonably satisfied that there will be no further delinquency in the filing of a monthly report and the monthly remittance of the Tax. When weekly reports and remittances of the Tax are required by the Commission, they shall be due on Thursday of each week for the immediately preceding week ending on and including Saturday.

## **SECTION V - PENALTY AND INTEREST ON DELINQUENT TAXES**

Any Taxes which are not paid by the date they are due shall be subject to a penalty of ten percent (10%) of the amount then due; and the total of such Taxes and penalty shall bear interest at the rate of twelve percent (12%) per annum from the first day of the month in which such Taxes were due until paid (or, in the case of the Taxpayer required to make weekly Tax remittances, from the first day of the week in which such Taxes were due until paid).

## **SECTION VI - CRIMINAL PENALTIES**

- (a) Any Taxpayer who fails to timely file the report required by this Ordinance shall be subject to the same penalty as provided in the Kentucky Penal Code (Chapter 500 et seq. of the Kentucky Revised Statutes).
- (b) The failure to make timely remittance and payment of the Tax to the Oak Grove Tourism Commission is, and shall be considered to be, a theft by failure to make required disposition of property as proscribed by Section 514.070 of the Kentucky Revised Statutes.
- (c) If said account remains unpaid Sixty (60) days after its due date, the Oak Grove Tourism Commission may seek enforcement and collection through Christian County's Court of proper jurisdiction, the City of Oak Grove Police Department and/or the Code Enforcement Officer.
- (d) Any owner, manager, corporate officer, director, or agent in charge of any facility subject to this Ordinance is deemed responsible for seeing that said monies are paid to the Commission. Sixty (60) days delinquency on the part of any establishment charged with collecting and paying this tax shall be prima facie evidence of willful intent not to pay same.
- (e) Upon conviction for willful intent not to pay said tax, any person mentioned in subsection (d) above, shall be guilty as defined in KRS Chapter 500 et seq. and upon conviction may be fined to the fullest extent of said statute as follows:
  - 1. Theft by failure to make required disposition of property received is a Class A misdemeanor unless the value of the property is:
    - (i) Five hundred dollars (\$500) or more but less than ten thousand dollars (\$10,000), in which case it is a Class D felony; or
    - (ii) Ten thousand dollars (\$10,000) or more, in which case it is a Class C felony.
- (f) An authorized form for use in reporting the tax levied and remitted is attached hereto.

## **SECTION VII - AUTHORITY TO AUDIT**

The Commission and/or Finance Director/Treasurer of Oak Grove is authorized to examine the books, papers, and records of any facility subject to this Ordinance in order to determine the accuracy of any return made, or, if no return was made, to ascertain the amount of tax imposed by the terms of this chapter. Each facility subject to this Ordinance is hereby directed and required to give the Commission or its duly authorized agent the means, facilities, and

opportunity for an examination and investigation as authorized.

**SECTION VIII - SEVERABILITY**

The legislative body intends that the provisions of this ordinance are to be severable and that if a part of this ordinance is invalid, the findings do not necessarily invalidate the entire ordinance.

**SECTION IX - REPEAL ORDINANCES**

All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

**SECTION X - EFFECTIVE DATE**

According to law, this ordinance shall take effect after its passage and publication.

Date of First Reading of Ordinance: December 3, 2024

Date of Second Reading of Ordinance: December 17, 2024

Date of Publication of Ordinance:

Ordinance published in:

\_\_\_\_\_  
Jacqueline Oliver, Mayor

ATTEST:

\_\_\_\_\_  
Lorelynn Fisher, City Clerk

Certification

I, Lorelynn Fisher, do hereby certify that I am the duly appointed City Clerk of the City of Oak Grove, Kentucky, that the foregoing Ordinance is a true and correct copy of an ordinance duly adopted at a meeting of the City Council on \_\_\_\_\_, 2024, that the Ordinance referred to therein is in the form presented to said meeting and in the form executed, and the said ordinance appears as a matter of public record in the Official City Ordinance Book and is in full force and effect.

IN TESTIMONY WHEREOF, witness my signature on this \_\_\_\_ day of \_\_\_\_\_ 2024.

\_\_\_\_\_  
Lorelynn Fisher, City Clerk