TOWN OF BATH ORDINANCE 2011-01

THE PROPOSED AMENDMENT TO <u>CHAPTER</u> (74) SEVENTY-FOUR, <u>SECTION</u> (71) SEVENTY-ONERATE, RELATES TO AN INCREASE IN THE RATE OF TAX IMPOSED FROM THREE PERCENT (3%) TO FOUR PERCENT (4%) WHICH WOULD AMEND THE ORDINANCE TO READ AS FOLLOWS:

Sec. 74-71. Rate.

- (a) use or occupancy of a hotel room. Such consideration shall not include the amount of tax imposed on the transaction under chapter 11, article 15 of the West Virginia Code or charges for meals, valet service, room service, telephone service or other charges or consideration not paid for use or occupancy of a hotel room.
- (b.) The tax shall be imposed on the consumer and shall be collected by the hotel operator as part of the consideration paid for the occupancy of a hotel room; provided, however, the tax shall not be imposed on any consumer occupying a hotel room for 30 or more consecutive days.

This Ordinance shall take effect upon passage of the Second Reading by the Town of Bath Council.

FIRST READING Uple 21, 2011 Date of Publication Open 27, 2011

SECOND READING May 5, 2011

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MAYOR