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MAYOR'S OFFICE
HOUSTON, TEXAS

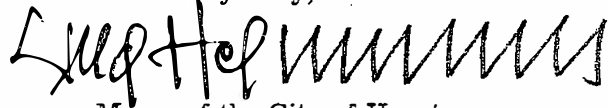
September 21, 1977

Honorable City Council of the City of Houston
City Hall

Gentlemen:

In accordance with the provisions of the Charter of the City of Houston, I submit to you the following ordinance with the request that it be passed finally on the date of its introduction. There exists a public emergency requiring such action and I accordingly request that you pass the same if it meets with your approval.

Yours very truly,



Mayor of the City of Houston.

AN ORDINANCE AMENDING SECTION 44-92 OF THE CODE OF ORDINANCES OF THE CITY OF HOUSTON SO AS TO CHANGE THE AMOUNT OF TAX LEVIED UPON THE COST OF OCCUPANCY OF A ROOM FURNISHED BY A HOTEL FROM AN AMOUNT EQUAL TO THREE PERCENT (3%) OF THE CONSIDERATION PAID BY THE OCCUPANT OF THE ROOM TO AN AMOUNT EQUAL TO FOUR PERCENT (4%) OF THE CONSIDERATION PAID BY THE OCCUPANT; AMENDING SECTION 44-97 OF THE CODE OF ORDINANCES OF THE CITY OF HOUSTON IN ORDER TO ADD CIVIC THEATERS AND MUSEUMS TO THE LIST OF USES FOR REVENUES DERIVED FROM THE HOTEL OCCUPANCY TAX AND SO AS TO CHANGE THE PORTION OF THE TAX REVENUE RESERVED FOR THE PURPOSE OF ADVERTISING AND CONDUCTING SOLICITATION PROGRAMS FROM AT LEAST ONE-HALF OF ONE PERCENT (1/2 OF 1%) OF THE COST OF OCCUPANCY TO AT LEAST ONE PERCENT (1%) OF THE COST OF OCCUPANCY; AND DECLARING AN EMERGENCY.

* * * * *

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

Sec. 1. That Section 44-92 of the Code of Ordinances of the City of Houston, Texas, be and the same is hereby amended so that it shall hereafter read as follows, to-wit:

"There is hereby levied a tax upon the cost of occupancy of any room furnished by any hotel where such cost of occupancy is at the rate of two dollars (\$2.00) or more per day, such tax to be equal to four percent (4%) of the consideration paid by the occupant of such room to such hotel."

Sec. 2. That Section 44-97 of the Code of Ordinances of the City of Houston, Texas, be and the same is hereby amended so that it shall hereafter read as follows, to-wit:

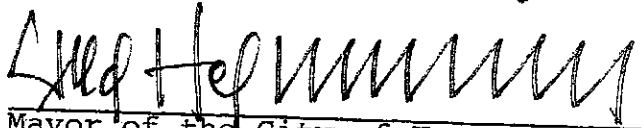
"The revenue derived from the hotel occupancy tax shall be used for the following purposes and none other:

- (a) The acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention center facilities including, but not limited to, civic center convention buildings, auditoriums, coliseums, civic theaters, museums, and parking areas or facilities for the parking or storage of motor vehicles or other conveyances located at or in the immediate vicinity of the convention center facilities;
- (b) The furnishing of facilities, personnel and materials for the registration of convention delegates or registrants;
- (c) For advertising for general promotional and tourist advertising of the city and its vicinity and conducting a solicitation and operating program to attract conventions and visitors either by the city or through contracts with persons or organizations selected by the city;

passed finally on its date of introduction, this 21
day of September, 1977, and shall take effect immediately
upon its passage and approval by the Mayor.

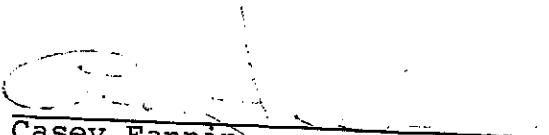
PASSED this 21 day of September A.D., 1977.

APPROVED this 21 day of September, A.D., 1977.


Mayor of the City of Houston

Approved as to form:


Charles J. Foerster
Assistant City Attorney


Casey Fannin
Tax Assessor and Collector

(Prepared by Legal Department CJF:aw, August 18, 1977)

CITY OF HOUSTON

INTER OFFICE CORRESPONDENCE

TO Mayor Fred Hofheinz
(Through City Secretary)

FROM Charles J. Foerster
Assistant City Attorney

DATE August 18, 1977

SUBJECT Amendment of Sections 44-92
and 44-97
Hotel Occupancy Tax

Attached hereto is an ordinance amending Sections 44-92 and 44-97 of the Code of Ordinances of the City of Houston. These sections deal with the hotel occupancy tax. Section 44-92 would be amended to increase the amount of the tax levied from 3% of the consideration paid by the occupant to 4% of the consideration. Section 44-97 would be amended in order to allow the revenue derived from the hotel occupancy tax to be used for civic theaters and museums. Section 44-97 would also be amended to raise from one-half of one percent (1/2 of 1%) to one percent (1%) of the cost of occupancy that portion of the tax revenue reserved for the purpose of advertising and conducting solicitation programs.

These changes will bring the City's ordinance into compliance with the Legislature's recent amendment of art. 1269j-4.1, Texas Revised Civil Statutes.

Charles J. Foerster
Charles J. Foerster
Assistant City Attorney

CJF:aw

Attachment

READ AND APPROVED: *e*

Otis H. King
OTIS H. KING
CITY ATTORNEY

