



## COUNTY OF ARANSAS

Office of the County Judge  
301 North Live Oak  
Rockport, Texas 78382

C. H. "Burt" Mills, Jr.  
County Judge

TEL (361) 790-0100  
FAX (361) 727-2043

TO: Each Person Renting Accommodations for Less Than 30 Days  
RE: County Hotel/Motel Tax Levy

1. In accordance with the authority of H.B. 1135, Article 7, Texas Legislature, First called session, 1991, the Commissioners' Court, in its meeting on December 9, 1991, adopted:

An Order imposing a Tax on Persons who provide rooms in a Hotel renting for more than \$2.00 a day, said rooms ordinarily used for sleeping, equal to 6% of the price paid for the room. This does not apply to a room in a hotel which is located in a municipality that imposes a tax under *Section 351 of the Tax Code*.

The Order and the law restrict the use of the proceeds from this tax for (1) clean public beaches; (2) acquire, furnish or maintain facilities, including parks that enhance public access to beaches; (3) provide and maintain public restrooms on or adjacent to beaches or beach access facilities; and (4) provide and maintain litter containers on or adjacent to beaches or beach access facilities.

The Order requires owners and other operators of properties renting such accommodations to file a **QUARTERLY REPORT** and to remit taxes collected to the **COUNTY TREASURER, 301 N. Live Oak, Rockport, Texas 78382**. The full text of the Order is enclosed.

2. In accordance with the meeting of the Commissioners' Court held on July 29, 1998, Hotel Motel tax was increased from 6% to 7% effective October 1, 1998, as per recorded approval enclosed.
3. In accordance with the meeting of the Commissioners' Court held on August 9, 2010, in response to the Special Election held on May 8, 2010, which authorized Aransas County to impose a Hotel Occupancy tax under *Texas Local Government Code, Chapter 334*, at a cumulative rate not to exceed 2% of the price paid for a room in a hotel located in Aransas County for the purpose of financing a venue project. **Hotel owners MUST INCLUDE the following language in a conspicuous place on every room bill or receipt:**

**Effective October 1, 2010**

**ARANSAS COUNTY REQUIRES THAT AN ADDITIONAL TAX OF TWO PERCENT (2%) BE IMPOSED ON EACH HOTEL CHARGE FOR THE PURPOSE OF FINANCING A VENUE PROJECT.**

Please refer questions to Dee Oliver, County Treasurer, at 301 N. Live Oak, Rockport, Texas 78382 or call (361) 790-0132.

Sincerely,

C.H. "Burt" Mills, Jr.  
County Judge

August 9, 2010

LEASE CONTRACT NEGOTIATION

Motion was made by Commissioner Smith and seconded by Commissioner Casterline to authorize County Judge to negotiate terms for lease contract with the Aransas County Navigation District (ACND) and Management Agreement between Aransas County and Friends of the Aquarium at Rockport Harbor, Inc. for the Aquarium Education Center.

Question. Motion carried unanimously.  
It is so ordered.

VENUE TAX - RESOLUTION

Judge Mills went over some of the things that could be paid out of the venue tax including the election. He also stated the County could take the money out of hotel-motel funds instead of doing a bond. Robert Henderson with RBC Dain Rauscher, Inc. stated the interest on the proposed bond would be under 4%.

Motion was made by Commissioner Casterline and seconded by Commissioner Chaney to approve a Resolution establishing a venue tax fund, an October 1, 2010 start date for collection of venue tax, the 2% venue tax rate ending in two years, a \$234,500.00 bond with a two-year pay back, and collection procedures and to authorize County Judge to negotiate with City of Rockport and Town of Fulton collection of venue tax.

Question. Motion carried unanimously.  
It is so ordered.

(Resolution inserted)

RESOLUTION - DELINQUENT TAXPAYERS

Motion was made by Commissioner Smith and seconded by Commissioner Casterline to approve Resolution #R10-13 authorizing the publication of delinquent taxpayers' names by Linebarger Goggan Blair & Sampson, LLP.

Question. Motion carried unanimously.  
It is so ordered.

(Resolution inserted)

RESOLUTION - ACCIDENT PREVENTION PLANS

Motion was made by Commissioner Smith and seconded by Commissioner Chaney to approve Resolution #R10-14 in support of Aransas County implementing effective Accident Prevention Plans in joint agreement with the Texas Association of Counties (TAC).

Question. Motion carried unanimously.  
It is so ordered.

(Resolution inserted)

**ORDER  
IMPOSING HOTEL OCCUPANCY TAX  
ARANSAS COUNTY, TEXAS**

**WHEREAS**, on May 8, 2010, the voters of Aransas County, Texas authorized the Commissioners Court of Aransas County, Texas to provide for the planning, acquisition, establishment, development, or construction of an Aquarium Education Center, adjacent to the existing Aquarium, for the maintenance or operation of an Aquarium Education Center and any related infrastructure, all for use by the public, as defined in Chapter 334 of the Texas Local Government Code, as amended (the "Act"); and

**WHEREAS**, on May 8, 2010, the voters of Aransas County, Texas also authorized the Commissioners Court of Aransas County, Texas to impose a hotel occupancy tax at a maximum rate of two percent (2%) of the price paid for a room in a hotel located in Aransas County, Texas for the purpose of financing the Aquarium Education Center Venue Project and related infrastructure as defined in the Act; and

**WHEREAS**, the Commissioners Court of Aransas County, Texas finds that it has complied with all legal requirements under the Act and with all other applicable law as required to impose a hotel occupancy tax; and

**WHEREAS**, the Commissioners Court of Aransas County, Texas deems it in the best interests of Aransas County to impose the hotel occupancy tax that a county may impose under the Act.

**NOW, THEREFORE, IT IS HEREBY ORDERED BY THE COMMISSIONERS COURT OF ARANSAS COUNTY, TEXAS AS FOLLOWS:**

**Section 1  
Findings and Determinations**

The declarations, determinations and findings declared, made and found in the preamble to this Order are hereby adopted, restated and made a part of the operative provisions hereof.

**Section 2  
Definitions**

Unless otherwise expressly provided or the context clearly requires otherwise, the following terms shall have the meanings specified below when used in this Order:

1. "Approved Venue Project" shall mean the Aquarium Education Center Venue Project that has been approved by the voters of Aransas County, Texas at an election conducted within and throughout Aransas County on May 8, 2010.
2. "County" shall mean Aransas County, Texas and shall include its designee.
3. "Consideration" shall mean the price of a room in a Hotel and does not include the cost of food served by the Hotel or the cost of personal services rendered to the Occupants of the room not related to cleaning and readying the room for Occupancy.

4. "Governmental Entity" shall mean the United States, the State of Texas, or an agency, institution, board or commission of the State of Texas other than an institution of higher education.

5. "Hotel" shall mean a building in which members of the public obtain sleeping accommodations for Consideration. The term includes a hotel, motel, tourist home, tourist house, tourist court, lodging house, inn, rooming house or bed and breakfast, but does not include a hospital, sanitarium, nursing home, or a dormitory or other housing facility owned or leased and operated by an institution of higher education or a private or independent institution of higher education as those terms are defined by Section 61.003, Education Code, and used by the institution for the purpose of providing sleeping accommodations for persons engaged in an educational program or activity at the institution.

6. "Occupancy" shall mean the use or possession or the right to the use or possession of any room in a Hotel if the room is one ordinarily used for sleeping and if the Occupant's use, possession or right to use or possess extends for a period of less than thirty days.

7. "Occupant" shall mean a Person who, for Consideration, uses, possesses or has a right to use or possess any room ordinarily used for sleeping in a Hotel under any lease, concession, permit, right of access, license, contract or agreement.

8. "Person" shall mean any individual, partnership, trust, company, corporation, association or other entity.

9. "State Legal Holiday" shall mean a date included on the list of legal holidays for banking purposes, which is published in the Texas Register before January 1 of each year by the treasurer, or its successor, and distributed to each Texas state agency that receives reports or payments, pursuant to Section 111.053(b) of the Texas Tax Code.

### **Section 3**

#### **Tax Imposed**

There is hereby levied and imposed a tax upon the Occupant of any room in a Hotel within the County for which the cost of Occupancy is at the rate of \$2.00 or more per day, and such tax shall be equal to two percent (2%) of the price paid for the Occupancy of a room in the Hotel, except that no tax shall be imposed on the cost of a room occupied as follows:

(1) by a Person with the right to use or possess the room for at least thirty consecutive days without interruption of payment during such period; and

(2) by Governmental Entities or officers and employees of a Governmental Entity when traveling on or otherwise engaged in the course of official duties for the Governmental Entity, which exception is more fully described in Section 6 of this Order.

### **Section 4**

#### **Collection of Tax; Reimbursement for Collection of Tax**

A. Every Person owning, operating, managing or controlling any Hotel shall collect the tax imposed by this Order on behalf of the County on every Occupancy occurring on and

after the effective date provided in this Order, and such Persons shall report and pay the tax to the County in accordance with all requirements and procedures set forth in this Order.

B. Each bill or other receipt for a Hotel charge subject to the tax imposed by this Order shall contain a statement in a conspicuous location stating:

ARANSAS COUNTY REQUIRES THAT AN ADDITIONAL TAX OF 2% BE IMPOSED ON EACH HOTEL CHARGE FOR THE PURPOSE OF FINANCING A VENUE PROJECT, CONSISTING OF AN AQUARIUM EDUCATION CENTER APPROVED BY THE VOTERS OF THE COUNTY ON MAY 8, 2010.

**Section 5**  
**Reports; Payments; Fees**

A. On the 20<sup>th</sup> day of the month following each month in which a tax is earned, every Person required by this Order to collect the tax shall file a report with the County showing:

1. the Consideration paid for all Occupancies in the preceding month;
2. the amount of the tax collected on the Occupancies; and
3. any other information the County may reasonably require in order to assist the County in properly accounting for the proper collection of the taxes imposed herein.

B. Every Person required by this Order to collect the tax shall pay the tax due on all Occupancies in the preceding month to the County at the time of filing the report required under Subsection A of this section.

C. If the 20<sup>th</sup> day falls on a weekend or State Legal Holiday, the County must receive the tax by the next day that does not fall on a weekend or State Legal Holiday. If the tax is paid by mail, the date of receipt by the County is the date postmarked by the U.S. Postal Service.

D. Each remittance of a tax required by this article must contain the following statement and representation:

THE TAX REMITTED AND PAID TO ARANSAS COUNTY WITH THIS REPORT WAS COLLECTED PURSUANT TO THE REQUIREMENTS OF THE ORDER IMPOSING A HOTEL OCCUPANCY TAX BY THE ARANSAS COUNTY COMMISSIONERS COURT, AS AMENDED.

**Section 6**  
**Exemptions and Refunds**

A. A Person described in Section 156.101 or Section 156.103(d) of the Texas Tax Code, as amended, is exempt from the payment of the tax imposed under this Order.

B. A Governmental Entity excepted from the tax imposed by Chapter 156 of the Texas Tax Code, as amended, under Section 156.103(a)(1) or (a)(3) of that chapter shall pay the tax imposed by this Order, but is entitled to a refund of the tax paid.

C. A Person described in Section 156.103(c) of the Texas Tax Code, as amended, shall pay the tax imposed by this Order, but the State Governmental Entity entitled to the refund must file a refund claim with the County providing all information on the form prescribed by the state comptroller and provided by the County. A Governmental Entity may file a refund claim with the County only for each calendar quarter for all reimbursements accrued during that quarter.

### **Section 7** **Penalties and Interest for Late Filings and Non-Compliance**

A. Any Owner of a Hotel who fails to report when required by this Order or who fails to pay the tax when due and as required in this Order, shall pay a penalty of five percent (5%) of the amount of the tax due. If the Owner fails to file the report or pay the tax before the 31<sup>st</sup> day after the date that the report or tax payment was due, he shall pay an additional penalty of five percent (5%) of the amount of the tax due.

B. Delinquent taxes and accrued penalties draw interest at the rate of ten percent (10%) per year beginning sixty (60) days after the date on which the tax was due to the County.

C. In addition to the amount of tax, penalties and interest, the County shall be entitled to all its costs and reasonable attorneys fees incurred in enforcing this Order against the Person owning, controlling, operating or managing a Hotel and in collecting any tax owed by the Person under this Order.

D. An attorney acting on behalf of the County, or the County Attorney for Aransas County, may bring suit against a Person who is required to collect the tax imposed hereby and who has failed to file a tax report or pay the tax when due in order to either (i) collect the tax not paid, or (ii) enjoin the Person from operating a Hotel in the County until the tax is paid or the report is filed. The remedy provided by this section is in addition to other available remedies.

### **Section 8** **Tax Collection on Purchase of a Hotel**

A. If the Person who is liable for the payment of a tax under this Order is the owner of a Hotel and sells the Hotel, the successor to the seller or the seller's assignee shall withhold an amount of the purchase price sufficient to pay the amount of tax due until the seller provides a receipt from the person designated by the County to provide the receipt showing that the amount has been paid or a certificate showing that no tax is due.

B. The purchaser of a Hotel who fails to withhold an amount of the purchase price as required by this section is liable for the amount required to be withheld to the extent of the value of the purchase price.

C. The purchaser of a Hotel may request that the person designated by the County to provide a receipt under Subsection A issue a certificate stating that no tax is due or issue a statement of the amount required to be paid before a certificate may be issued. The person

designated by the County shall issue the certificate or statement not later than the 60<sup>th</sup> day after the date the person receives the request.

D. If the person designated by the County to provide the receipt under Subsection A fails to issue the certificate or statement within the period provided by Subsection C, the purchaser is released from the obligation to withhold the purchase price or pay the amount due.

**Section 9**  
**Use of Revenue Derived From Imposition of Tax**

The revenue derived from the tax imposed under this Order must be deposited into the Hotel Occupancy Tax Account of the Venue Project Fund of the Authority and be used only for the purposes specified in the order of the Commissioners Court of Aransas County, Texas that created the Venue Project Fund, as it may be amended.

**Section 10**  
**Effective Date**

This Order shall be effective on October 1, 2010 and shall remain in effect until amended or rescinded by the Commissioners Court of Aransas County, Texas. However, the taxes imposed hereunder shall not be effective after all bonds or other obligations issued to pay the costs of the approved venue project are paid in full.

**Section 11**  
**Rulemaking**

The County is hereby authorized to do all things necessary or convenient and within its legal authority to carry out the terms of this Order and reserves the right to make rules in connection with the tax imposed by this Order. The County shall, upon giving reasonable notice to the Person owning or operating a Hotel, have access to all books and records necessary to enable the County or its designee to determine the correctness of any report filed as required by this article and the amount of taxes due under this Order.


**Section 12**  
**Severability**

In case any one or more of the provisions, clauses or words of this Order or the application thereof to any situation or circumstances shall for any reason be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect any other provisions, clauses or words of this Order or the application thereof to any other situation or circumstance, and it is intended that this Order shall be severable and shall be construed and applied as if any such invalid or unconstitutional section, provision, clause or word had not been included herein.

PASSED AND ADOPTED August 9, 2010.

  
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C. H. Burt Mills, Jr.  
County Judge

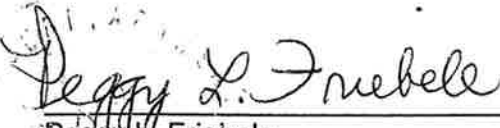
  
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Commissioner Jack Chaney  
Precinct 1

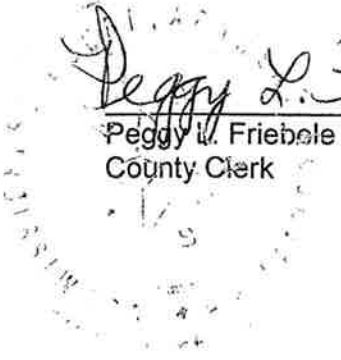
  
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Commissioner Leslie "Bubba" Casterline  
Precinct 2

  
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Commissioner Charles Smith  
Precinct 3

  
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Commissioner Howard Mulph  
Precinct 4

Attest:

  
\_\_\_\_\_  
Peggy L. Friebele  
County Clerk





**A RESOLUTION MAKING CERTAIN FINDINGS AND DETERMINATIONS REGARDING THE ARANSAS COUNTY AQUARIUM EDUCATION CENTER PROJECT; CREATING THE VENUE PROJECT FUND REQUIRED BY CHAPTER 334, AS AMENDED, TEXAS LOCAL GOVERNMENT CODE; PROVIDING FOR THE USE OF MONEY IN THE FUND; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, Chapter 334, as amended, Texas Local Government Code (the "Act") authorizes Aransas County (the "County") to impose certain specific taxes for the purpose of financing all of the costs of a venue project and related infrastructure that is planned to be located within the County if the venue project and the taxes are approved at an election held in accordance with the Act; and

**WHEREAS**, at an election held in the County on May 8, 2010, a majority of the voters of the County voting at this election voted in favor of a proposition authorizing the County (i) to establish, finance and maintain the Aransas County Aquarium Education Center Project as a venue project and related infrastructure of the type described and defined in the Act (the "Venue Project"), and (ii) to impose a 2% hotel occupancy tax (the "2% Hotel Occupancy Tax") in accordance with Subchapter H of the Act; and

**WHEREAS**, the County intends to issue one or more series of bonds, notes or other obligations (the "Obligations") that are payable from and secured by a pledge of the 2% Hotel Occupancy Tax, and to use the proceeds of the Obligations for the purpose of paying a portion of the costs of the Venue Project, as permitted by and in accordance with the Act; and

**WHEREAS**, Section 334.042 of the Act requires the County, by resolution, to establish among its accounts and funds a separate and distinct venue project fund (the "Venue Project Fund"), and various accounts therein, for the purpose of receiving and accounting for the expenditure of the proceeds, and investment income thereon, of the Obligations, the revenues and income received by the County from the Venue Project and from the levy, imposition and collection of the 2% Hotel Occupancy Tax; and

**WHEREAS**, the County may create other accounts in the Venue Project Fund to the extent required by the terms and provisions of the orders, resolutions or indentures that the Commissioners Court of the County may adopt authorizing the issuance of the Obligations; and

**WHEREAS**, the Commissioners Court of the County, by this Resolution, intends to create the Venue Project Fund; to declare its intent and plan to participate in the construction and location of the Venue Project in the County as evidenced by agreements to be entered into by and among, to the extent necessary, the County, the Aquarium at Rockport Harbor, Inc. and Aransas County Navigation District No. 1; and to finance a portion of the costs of constructing the Venue Project in accordance with the Act and other applicable law.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS COURT OF ARANSAS COUNTY, TEXAS THAT:

**Section 1. Findings.**

(a) The Commissioners Court of the County finds, determines and declares that the construction, development and operation of the Venue Project is and constitutes a part of the economic development programs of the County for all legal purposes, including all constitutional and statutory provisions that are applicable to the County and to its economic development programs and activities.

(b) The Commissioners Court of the County finds, determines and declares for all constitutional and statutory purposes that the Venue Project will be owned, used and held for public purposes by the County, and the Commissioners Court of the County hereby adopts and confirms the provisions of Section 334.044 of the Act.

(c) The declarations, findings and determinations declared, made and found in the preambles to this Resolution are adopted, restated and made a part of the operative provisions hereof.

**Section 2. Creation and Custody of, and Accounts in, the Venue Project Fund.**

(a) The Commissioners Court of the County creates and establishes among its various funds and accounts the venue project fund required by Section 334.042 of the Act, the fund to be known as the "Venue Project Fund" of the County.

(b) The Venue Project Fund and/or the accounts established therein shall be held in the depository bank of the County or in such other bank or banks as may be designated and required by the orders, resolutions or indentures authorizing the issuance of the Obligations.

(c) The Commissioners Court of the County orders and directs that authorized representatives of the County create the following accounts within the Venue Project Fund:

- (i) the Venue Project Tax Account (the "Venue Project Tax Account") for the receipt and deposit of the 2% Hotel Occupancy Tax;
- (ii) the Venue Project Construction Account (the "Venue Project Construction Account") for the deposit of certain of the proceeds of the Obligations and funds contributed by other entities relating to the development and construction of the Venue Project;
- (iii) the Venue Project Revenue Account (the "Venue Project Revenue Account");
- (iv) the Venue Project Operations and Maintenance Account (the "Venue Project Operating Account"); and
- (v) such other accounts as may be required by orders, resolutions or indentures authorizing the issuance of the Obligations.

### **Section 3. Deposits to and Use of Various Accounts.**

(a) All revenues received by the County from the levy and collection of the 2% Hotel Occupancy Tax, together with all earnings from the investment thereof, shall be deposited to and accounted for in the Venue Tax Account. Money on deposit in the Venue Tax Account shall be used exclusively for the purposes of:

- (i) reimbursing the County for prior expenditures made in connection with, or to pay the costs of planning, acquiring, establishing, developing and constructing the Venue Project to the extent not prohibited by the orders, resolutions or indentures authorizing the issuance of the Obligations;
- (ii) paying the principal of, redemption premium, if any, and the interest on the Obligations, and creating reserves therefore, to the extent, in the manner, and at the times required by the orders, resolutions or indentures authorizing the issuance of the Obligations; and
- (iii) paying the cost of operating or maintaining the Venue Project.

(b) Certain contributions made by other entities and the net proceeds received by the County from the sale and delivery of the Obligations that are remaining after the payment of the County's costs of issuance and the creation of reserves, if any, required by the orders, resolutions or indentures authorizing the Obligations shall be deposited to the Venue Construction Account and shall be withdrawn and expended for the purposes and in the manner required by, but subject to the limitations contained in, the order, resolution or indenture authorizing the issuance of the Obligations.

(c) Earnings received from investments of the Venue Project Construction Account shall be deposited as directed by the orders, resolutions or indentures authorizing the issuance of the Obligations.

(d) To the extent, in the manner, and at the times required by the orders, resolutions or indentures authorizing the issuance of the Obligations, any lease, rental, parking or other income received by the County (the "Revenue Payments") from the Venue Project, and any investment earnings thereon, shall be deposited to the Venue Project Revenue Account and used for the purpose of paying the principal of, redemption premium, if any, and the interest on the Obligations, and creating reserves therefor. When not required to be deposited for such purposes, or after all Obligations that are secured by a lien on and pledge of the Revenue Payments are paid in full, the Revenue Payments may be used for any lawful purpose.

### **Section 4. Additional Accounts, Modification of Instructions, Investments.**

(a) The Commissioners Court of the County, by amendment to this Resolution or by provisions contained in the orders, resolutions or indentures authorizing the Obligations, reserves the right to amend and modify the provisions of this Resolution.

(b) Provisions in orders, resolutions or indentures authorizing the issuance of the Obligations that are inconsistent with provisions of this Resolution shall be deemed to be amendments hereto and shall be controlling. Unless amended, and except to the extent amended, this Resolution shall have continuous, operative effect.

(c) All investments permitted by the provisions of this Resolution and in the orders, resolutions or indentures authorizing the Obligations shall be made in accordance with the County's Investment Policy and as otherwise provided by the provisions of Chapter 2256, as amended, Texas Government Code.

**Section 5. Miscellaneous.**

(a) This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

(b) If any provision of this resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the Commissioners Court of the County hereby declares that this Resolution would have been enacted without such invalid provision.

(c) It is officially found, determined and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.


(d) This Resolution shall be in force and effect from and after the date of its adoption, and it is so resolved.


*[The remainder of this page intentionally left blank.]*

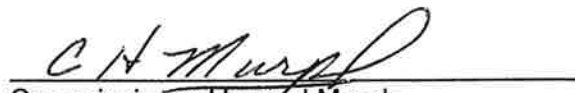
PASSED AND APPROVED BY THE ARANSAS COUNTY, TEXAS COMMISSIONERS COURT, this the 9<sup>th</sup> day of August, 2010.

  
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C. H. Burt Mills, Jr.  
County Judge


  
\_\_\_\_\_  
Commissioner Jack Chaney  
Precinct 1

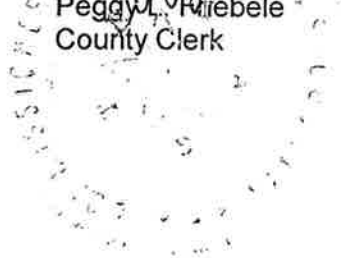
  
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Commissioner Leslie "Bubba" Casterline  
Precinct 2

  
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Commissioner Charles Smith  
Precinct 3

  
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Commissioner Howard Murph  
Precinct 4

Attest:

  
\_\_\_\_\_  
Peggy L. Friebele  
County Clerk



HOTEL/MOTEL TAX - INCREASE

Motion was made by Commissioner Longino and seconded by Commissioner Pina to approve an increase in hotel/motel tax from 6% to 7% effective October 1, 1998.

Question. Motion carried unánimously.

It is so ordered.

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The Court recessed at 1:45 P.M. and resumed Open Meeting at 2:05 P.M. with all present including Commissioner Barnebey, and further proceedings were had and done to wit:  
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ST. CHARLES BAY MARINA - DRAINAGE REPORT

Jerry Brundrett, County Surveyor, reported that he completed a study around the St. Charles Bay Marina to determine the drainage pattern. The water drains from the west and did surface drain across the marina flowing into the bay. With the current blockage of the area, the water will back up. Additionally, he stated that he has discussed alternatives with Demetrio Alvarez, Interim Road/Bridge Administrator, to help protect Lamar Beach Road that is lower than the adjacent land. If the water pools beneath the road, it will deteriorate the road. County Attorney Anderson suggested the Court check on permits for septic system, insurance on trailer, placement ordinance and height restrictions. He stated that the County is a potential plaintiff if road drainage upstream or downstream causes road problems. He recommended getting help from Senator Kenneth Armbrister's office. Mike Sizemore from Senator Armbrister's office was not able to stay for the afternoon meeting. David Weber, Representative Gene Seaman's office, notified the County that the State has served a notice to cure on the marina owner. This item will be returned to the agenda.

RESOLUTION - ST. CHARLES BAY MARINA

Motion was made by Commissioner Barnebey and seconded by Commissioner Guillory to approve Resolution 98-18 recommending the Texas General Land Office/School Land Office enforce the provisions of the lease of St. Charles Bay Marina to St. Charles Bay, L.L.C.

Question. Motion carried unánimously.

It is so ordered.

(resolution inserted)

STATE OF TEXAS §

COUNTY OF ARANSAS §

ORDER

**WHEREAS,** there exists an urgent need in Aransas County to raise revenues in order to clean the public beaches; and acquire, furnish, or maintain facilities, including parks, that enhance public access to beaches; and to provide and maintain public restrooms on or adjacent to beaches or beach access facilities; and to provide and maintain litter containers on or adjacent to beaches or beach access facilities; and to provide and maintain litter containers on or adjacent to beaches or beach access facilities; and

**WHEREAS,** the State Legislature has authorized a County that borders the Gulf of Mexico to adopt an order or resolution imposing a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use of possession or for the right to the use or possession of a room that is in a hotel, costs \$2.00 or more each day, and is ordinarily used for sleeping, pursuant to Section 352.002 of the Tax Code, V.A.C.S.;

**THEREFORE,** upon motion by Commissioner SANDERS and seconded by Commissioner PINA, **IT IS ORDERED** that:

Any person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession of a room that is in a hotel, costs \$2.00 or more each day, and is ordinarily used for sleeping, shall pay a tax in an amount equal to six percent (6%) of the price paid for the room in a hotel. This tax does not apply to a room in a hotel which is located in a municipality that imposes a tax under Section 351 of the Tax Code. The term "hotel" as used in this order is the meaning assigned by Section 156.001 of the Tax Code as follows: "Hotel means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a hotel, motel, tourist house, tourist court, lodging house, inn, or rooming house, but does not include a hospital, sanitarium, or nursing home."

**IT IS FURTHER ORDERED** that the price of a room in a hotel does not include the cost of food served by the hotel and the cost of personal services performed by the hotel for the person who has the right to use or possess a room in a hotel for thirty (30) or more days.

**IT IS FURTHER ORDERED** that the monies collected by the owner or operator of a hotel shall report and send the taxes collected under this Order to the Aransas County Treasurer, quarterly, on or before the fifteenth (15th) day of the month immediately following the quarters' end for the monies collected that quarter, such collections to begin January 1,

1992, pursuant to Section 352.004 of the Tax Code.

IT IS FURTHER ORDERED that if the owner or operator of a hotel shall fail to report when required, or to pay the tax when due, the owner shall pay a penalty of five percent (5%) of the amount of the tax due. If the owner fails to file a report or pay the tax before the 31st day after the date that the report or tax payment was due, the owner shall pay an additional penalty of five percent (5%) of the amount of the tax due.

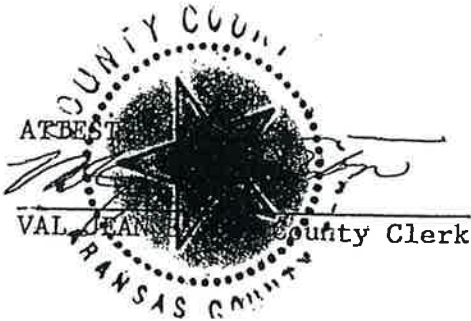
IT IS FURTHER ORDERED that the delinquent taxes and accrued penalties draw interest at the rate of ten percent (10%) a year beginning sixty (60) days after the date on which the tax was due.

IT IS FURTHER ORDERED that the County Attorney may bring suit against a person who is required to collect the tax imposed by this Order and pay the collections over to the county and who has failed to file a tax report or pay the tax when due to collect the tax not paid or to enjoin the person from operating a hotel in the county until the tax is paid or the report filed, as applicable, as provided by a court's order. The remedy provided by this Order is in addition to other available remedies.

DULY ADOPTED on this 9<sup>th</sup> day of December, 1991

COUNTY OF ARANSAS

BY: Agnes A. Harden  
AGNES A. HARDEN, County Judge





§ 352.1033. USE OF REVENUE; COUNTIES BORDERING THE GULF OF MEXICO. (a) The revenue from a tax imposed under this chapter by a county that borders the Gulf of Mexico authorized to impose the tax by Section 352.002(a)(6) may be used only to:

- (1) clean public beaches;
- (2) acquire, furnish, or maintain facilities, including parks, that enhance public access to beaches;
- (3) provide and maintain public restrooms on or adjacent to beaches or beach access facilities;
- (4) provide and maintain litter containers on or adjacent to beaches or beach access facilities;
- (5) create, renovate, promote, and maintain parks adjacent to bays, rivers, and other navigable waterways if the county does not operate a public beach on the Gulf of Mexico; and
- (6) advertise and conduct solicitations and promotional programs to attract tourists and convention delegates or registrants to the county or its vicinity, any of which may be conducted by the county or through contracts with persons or organizations selected by the county.

(b) A county that borders the Gulf of Mexico and that is authorized to impose the tax by Section 352.002(a)(6) may use 50 percent or less of the revenue from the tax for the promotion of tourism.

Added by Acts 1991, 72nd Leg., 1st C.S., ch. 3, § 7.05, eff. Sept. 1, 1991. Amended by Acts 1993, 73rd Leg., ch. 503, § 1, eff. Aug. 30, 1993; Acts 1993, 73rd Leg., ch. 643, § 4, eff. Sept. 1, 1993; Acts 1997, 75th Leg., ch. 165, § 29.11, eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 284, § 1, eff. May 26, 1997.