

**City of Copperas Cove  
Hotel & Motel Occupancy Tax  
Quarterly Remittance Report**



Report for the Quarter Ending: \_\_\_\_\_  
(Date)

Taxpayer ID #: \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

Business/Trade Name: \_\_\_\_\_  
(if different than Taxpayer Name)

Mailing Address: \_\_\_\_\_

Physical Address: \_\_\_\_\_

**Report and remittance are due on or before the last day of the month following the quarterly period.**

Total Taxable Receipts for the Quarter:

City Hotel Occupancy Tax Rate:

Occupancy Tax Due to City:

Adjustments [Penalties/(Discounts)]:

Amount to be Paid to City:

Amount to be Paid to State Comptroller:

I, \_\_\_\_\_, certify that the above information is true and correct, to the best of my knowledge and belief, as shown in the records of \_\_\_\_\_  
(Name of Business)

**Please Remit To:**  
City of Copperas  
Finance Department  
P. O. Drawer 1449  
Copperas Cove, TX 76522

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

## ARTICLE II. HOTEL OCCUPANCY TAX\*

\*Editor's note: Article II, §§ 18.5-16--18.5-23, is derived from Ord. No. 1984-46, §§ 1--8, adopted Nov. 20, 1984. Since this ordinance did not provide for a specific manner of inclusion of its provisions into the Code, it has been codified as Ch. 18.5, Art. II, at the editor's discretion.

### Sec. 18.5-16. Definitions.

The following words, terms and phrases for the purpose of this article, except where the context clearly indicates another meaning, are respectively defined as follows:  
*Consideration.* The cost of the room, sleeping space, bed or other facility in such hotel and shall not include the cost of any food served or personal services rendered to the occupant of such room not related to cleaning and readying of such room, sleeping space, bed or other facility for occupancy.

*Hotel.* Any building or buildings, trailer, or other facility in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses or other buildings where rooms are furnished for a consideration, but "hotel" shall not be defined so as to include hospitals, sanitariums or nursing homes.

*Occupancy.* The use or possession, or the right to the use or possession of any room or rooms, sleeping space, bed or other facility in a hotel for any purpose.

*Occupant.* Anyone who, for a consideration, uses, possesses or has a right to use or possess any room or rooms, sleeping space, bed or facility in a hotel under any lease, concession, permit, right of access, license, contract, or agreement.

*Permanent resident.* Any occupant who has or shall have the right to occupancy of any room or rooms or sleeping space or other facility in a hotel for at least thirty (30) consecutive days during the current calendar year or preceding year.

*Person.* Any individual, company, corporation or association owning, operating, managing or controlling any hotel.

*Quarterly period.* The regular calendar quarters of the year, the first quarter being composed of the months of January, February and March; the second quarter being the months of April, May and June; the third quarter being the months of July, August and September; and the fourth quarter being the months of October, November and December.

*Tax collector.* The tax collector of the City of Copperas Cove.

(Ord. No. 1984-46, § 1, 11-20-84)

### Sec. 18.5-17. Levy of tax; rate; exceptions.

(a) There is hereby levied a tax upon the cost of occupancy of any room or space 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 seven (7) per cent of the consideration paid by the occupant of such room to such hotel.

(b) No tax shall be imposed hereunder upon a permanent resident.

(c) No tax shall be imposed hereunder upon a corporation or association organized and operated exclusively for religious, charitable or education purposes no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(Ord. No. 1984-46, § 2, 11-20-84)

### Sec. 18.5-18. Collection.

Every person owning, operating, managing or controlling any hotel shall collect the tax imposed in Section 18.5-17 hereof for the city.

(Ord. No. 1984-46, § 3, 11-20-84)

### Sec. 18.5-19. Reports to be filed; payment of tax collected.

On the last day of the month following each quarterly period, every person required hereby to collect the tax imposed by this article shall file a report with the tax collector showing the consideration paid for all room occupancies in the preceding quarter, the amount of tax collected on the city's behalf on such occupancies, and any other information as the tax collector may reasonably require. Such persons shall pay over the tax due on such occupancies at the time of filing such report. There shall also be furnished to the tax collector of the city at the time of payment of such tax, a copy of the quarterly tax report filed with the state comptroller in connection with the state hotel occupancy tax. The tax collector shall within fifteen (15) days after the taxes and reports are due to his office prepare the final reports to the City of Copperas Cove.

(Ord. No. 1984-46, § 4, 11-20-84)

### Sec. 18.5-20. Rules and regulations; access to books and records.

The tax collector shall adopt such procedures, rules and regulations as are reasonably necessary to effectively collect the tax levied herein, and shall, upon request of any person owning, operating, managing or controlling any hotel, furnish a copy of such procedures, rules and regulations for the guidance of such person and facilitate the collection of such tax as such collection is required herein. Such procedures, rules and regulations shall be in writing and a copy thereof shall be placed on file with the city secretary. The tax collector shall be permitted to have access to books and records during reasonable business hours as shall be necessary to enable the tax collector to determine the correctness of the amount due under the provisions of this article, or to determine whether or not a report should have been filed and the amount, if necessary, of taxes due.

(Ord. No. 1984-46, § 5, 11-20-84)

### Sec. 18.5-21. Penalty for violation of provisions of this article.

If any person required by the provisions of this article to collect the tax, make reports as required herein, and pay to the tax collector the tax imposed herein shall fail to collect such tax, shall fail to file such reports, or shall fail to pay such tax, or if any such person shall file a false report, such person shall be deemed guilty of a misdemeanor and upon conviction be punished by fine not to exceed two hundred dollars (\$200.00).

(Ord. No. 1984-46, § 6, 11-20-84)

### Sec. 18.5-22. Penalty for failure to file reports or pay taxes when due; interest on delinquent taxes.

If any person shall fail to file a report as required herein or shall fail to pay to the tax collector the tax as imposed herein when such report or payment is due, he shall forfeit five (5) per cent of the amount due as a penalty, and after the first thirty (30) days he shall forfeit an additional five (5) per cent of such tax. Provided, however, that the penalty shall never be less than one dollar (\$1.00). Delinquent taxes shall draw interest at the rate of six (6) per cent per annum beginning sixty (60) days from the date due.

(Ord. No. 1984-46, § 7, 11-20-84)

### Sec. 18.5-23. Reserved.

Editor's note: Ord. No. 96-10, adopted March 19, 1996, repealed former section 18.5-23 in its entirety which pertained to the disposition of the proceeds of the hotel occupancy tax and derived from Ord. No. 1984-46, § 8, 11-20-84; Ord. No. 1988-36, 11-15-88; Ord. No. 1992-2, 1-21-92)