

ORDINANCE NO. ///, SERIES 2014

**AN ORDINANCE AMENDING SECTION 121.01 OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT CODE OF ORDINANCES BY ADDING THE IMPOSITION OF A SPECIAL TRANSIENT ROOM TAX NOT TO EXCEED ONE (1%) PERCENT FOR THE PURPOSE OF FINANCING THE RENOVATION OR EXPANSION OF THE KENTUCKY INTERNATIONAL CONVENTION CENTER, SAID LEVY TO TAKE EFFECT ON AUGUST 1, 2014 (As Amended).**

**Sponsored By: Councilman David Tandy  
Councilman Jerry Miller**

**WHEREAS**, Chapter 121 of the Louisville/Jefferson County Kentucky Metro Government Code of Ordinances pertains to the levy of transient room taxes as authorized by KRS 91A.390, KRS 153.440 and KRS 91A.392; and

**WHEREAS**, Louisville and Jefferson County Visitors and Convention Commission (“Commission”) and the Kentucky State Fair Board have determined that it is in the best interest of the Commonwealth, generally, and Louisville/Jefferson County Metro Government, specifically, to finance and carry out another expansion and enhancement of the Kentucky International Convention Center in order to promote tourism and conventions in Louisville Metro; and

**WHEREAS**, the General Assembly in the 2014 regular session enacted House Bill 401 which amended KRS 91A.390; and

**WHEREAS**, KRS 91A.390, as amended, authorizes an additional special transient room tax not to exceed one (1%) percent for the purpose of financing the renovation or expansion of a convention center that is government-owned and located in the central business district of a consolidated local government; and

**WHEREAS**, the Kentucky International Convention Center is a government-owned convention center located in the central business district of Louisville Metro.

**NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE COUNCIL OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT ("COUNCIL") AS FOLLOWS:**

**SECTION 1.** A new section of LMCO § 121.01 of the LMCO is hereby added as follows:

**LMCO § 121.01 LEVY OF TAX.**

Pursuant to KRS 91A.390(1)(c), there is hereby imposed and levied a special transient room tax of 1% of the rent for every occupancy of a suite, room or rooms, 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. All monies collected from this special transient room tax shall be used for the purposes of financing the renovation or expansion of the Kentucky International Convention Center. Provided that the revenues derived from this special transient room tax shall not be used to meet the operating expenses of a convention center as permitted by KRS 91A.390(1)(c)(1), if unless subsequently adopted by Metro Government, and until any debt issued for financing the renovation or expansion of the Kentucky International Convention Center is retired.

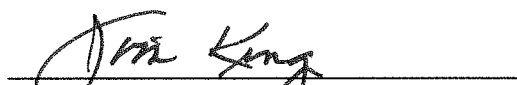
**SECTION 2.** This levy of this additional special transient room of one (1%) percent shall become effective on August 1, 2014.

**SECTION 3.** All other provisions levying the transient room tax as contained in Chapter 121 of the Louisville/Jefferson County Kentucky Metro Government Code of Ordinances shall remain in full force and effect.

**SECTION 4.** This Ordinance shall take effect upon its passage and adoption.



H. Stephen Ott  
Metro Council Clerk



Jim King  
President of the Council

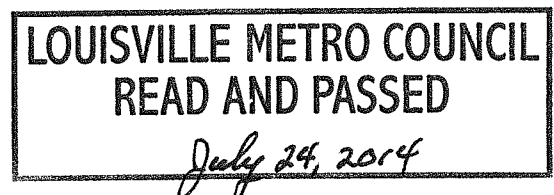


Greg Fischer  
Mayor



Approval Date

**APPROVED AS TO FORM AND LEGALITY:**



Michael J. O'Connell  
Jefferson County Attorney

BY: 

Transient Room Tax ROC epm Draft 4  
Transient Room Tax ROC epm Draft 5 bkn 072514

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