

HB 1094 -- COUNTY CONVENTION AND SPORTS FACILITIES AUTHORITY

SPONSOR: Schwadron

This bill changes who appoints members to a county convention and sports facilities authority from the Governor with the advice and consent of the Senate, to the County Executive of the county in which the authority is created, or the county governing body if there is no county executive.

The bill adds a third alternative choice for a county for the collection and administration of the tax charged for all sleeping rooms and transient guests of hotels and motels situated in the county. This alternative authorizes the county to enter into an agreement with the authority for the authority to collect the tax and perform all functions incident to the administration, collection, enforcement, and operation of the tax.

If the county collects the authorized tax, it is due on the first day of the next calendar quarter. The entity collecting the tax must collect a penalty of 1% per month and must collect interest of 2% per month on taxes that are not paid within 30 days of the last day of the quarter. Any penalty or interest will be calculated beginning on the original due date.

Lawsuits to enforce the collection and payment of the tax will be filed and prosecuted by the authority, and the authority must file a motion to recover as damages, litigation expenses, in addition to attorney's fee and court costs.