

**TOWN OF LITTLE ELM, TEXAS**

**ORDINANCE NO. 1726**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LITTLE ELM, TEXAS, AMENDING CHAPTER 94 OF THE CODE OF ORDINANCES BY AMENDING SECTION 94-44, ENTITLED “QUARTERLY REPORTS; PAYMENTS” BY REQUIRING MONTHLY REPORTS AND PAYMENTS BY CERTAIN HOTELS CONSISTENT WITH STATE LAW; PROVIDING A PENALTY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Chapter 351 of the Texas Tax Code authorizes the Town Council of the Town of Little Elm, Texas, to impose a hotel occupancy tax at the rate of seven percent (7.0%); and

**WHEREAS**, the Town Council of the Town of Little Elm, Texas, finds and determines the ordinance is in the best interest and public health, safety, and welfare of the citizens of the Town of Little Elm, Texas.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LITTLE ELM, TEXAS:**

**Section 1.** Incorporation of premises. The above and foregoing premises to this Ordinance are true and correct and are incorporated herein and made a part hereof for all purposes.

**Section 2.** That Chapter 94, of the Code of Ordinances of the Town of Little Elm, Texas, is hereby amended by amending Section 94-44, entitled “Quarterly reports; payments,” which shall read as follows

**“Sec. 94-44. Quarterly or Monthly reports; payments.**

- (a) A quarterly period under this section is based on the Town’s fiscal year, with the first quarter beginning on October 1 and ending on December 31.
- (b) On or before the last day of the month following each quarterly period, a person required to collect the tax imposed under this article shall:
  - (1) file a written report with the Town for that quarterly period, with a copy of the report for state hotel occupancy taxes required by Section 156.151 of the Texas Tax Code, as amended, for the same quarterly period; and
  - (2) pay the tax due for the quarter.

- (b-1) Notwithstanding subsection (b) for hotels which owe more than \$500 for a calendar month or \$1,500 for a calendar quarter to the State Comptroller's office, the hotel shall remit monthly to the Town the tax imposed under this article on or before the 20th day of the month following the end of each calendar month consistent with Section 156.151 of the Texas Tax Code.
- (c) A report under this section shall be in the form prescribed by the Town and shall include:
  - (1) the total consideration paid for rooms subject to the tax in the preceding quarter or month, as applicable;
  - (2) the total amount of tax collected; and
  - (3) the total amount of tax exemptions granted.
- (d) If requested by the Town, a person responsible for collecting the tax shall provide the Town with:
  - (1) the names, addresses, and identification relied upon to grant an exemption from the tax; and
  - (2) any other information the Town may reasonably require.
- (e) The Town Manager may request, and a person required to collect the tax shall provide within a reasonable time, additional documentation verifying the information contained in the report to the Town."

Section 3. Savings. This Ordinance shall be cumulative of all other ordinances of the Town, and shall not repeal any of the provisions of those ordinances except in those instances where the provisions of those ordinances are in direct conflict with the provisions of this Ordinance; provided, however, that any complaint, notice, action, cause of action, or claim which prior to the effective date of this Ordinance has been initiated or has arisen under or pursuant to such other ordinance(s) shall continue to be governed by the provisions of that ordinance or those ordinances, and for that purpose that ordinance or those ordinances shall be deemed to remain and shall continue in full force and effect.

Section 4. Severability. The sections, paragraphs, sentences, phrases, clauses and words of this Ordinance are severable, and if any section, paragraph, sentence, phrase, clause or word in this Ordinance or application thereof to any person or circumstance is held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance, and the Town Council hereby declares that it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 5. Effective Date. This Ordinance shall take effect immediately upon its adoption and publication in accordance with and as provided by law and the Town Charter.

**PASSED AND APPROVED** by the Town Council of the Town of Little Elm, Texas  
this the 5th day of September, 2023.

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Curtis Cornelious, Mayor

**ATTEST:**

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Caitlan Biggs, Town Secretary

**APPROVED AS TO FORM:**

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Robert F. Brown, Town Attorney