

**Pendleton County  
Transient Room Tax  
ORDINANCE #460.0**

**AN ORDINANCE ESTABLISHING COMPREHENSIVE PROCEDURES  
FOR THE COLLECTIONS, DISBURSEMENTS AND ENFORCEMENT OF  
THE TRANSIENT ROOM TAX**

WHEREAS, the Kentucky Revised Statutes, Chapter 91A enables the Fiscal Court to, among other things, impose a transient room tax on persons occupying rooms provided by organizations doing business as motor courts, motels, hotels, inns, and other similar accommodations; for the promotion of tourism; and

WHEREAS, the Kentucky Revised Statutes, Chapter 91A provides that the Fiscal Court shall enact an ordinance for the collection and enforcement of the transient room tax; and

WHEREAS, Peer to Peer rental services are short-term rentals of individual homes, apartments, condos and other residences; and

WHEREAS, the current Pendleton County Zoning Ordinance allows for overnight accommodations in the applicable zones (Ordinance 920.0); and

WHEREAS, the Fiscal Court of Pendleton County wants to regulate overnight accommodations;

NOW, THEREFORE, be it ordained by the Fiscal Court of Pendleton County, Commonwealth of Kentucky.

**SECTION 1. PURPOSE**

The purpose of this ordinance is to establish comprehensive procedures for the collection, use, disbursements, and enforcement of the transient room tax.

**SECTION 2. DEFINITIONS**

For the purpose of this Ordinance, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**HOST.** Any person who is the owner of record of residential real property, or any person who is a lessee of residential real property pursuant to a written agreement for the lease of such real property, who offers a dwelling unit, or portion thereof, for short-term rental.

**HOSTING PLATFORM.** An internet-based platform that generally allows an owner or tenant to advertise the dwelling unit through a website and provides a means for potential transient users to arrange short-term rental and payment through the hosting platform.

**OVERNIGHT ACCOMODATIONS.** Dwelling units arranged for short-term stays of less than 30 days for rent or lease. Examples include Hotels, Motels, Inns, Extended Stay

Facilities, Bed and Breakfast Establishments, Short Term Rental Establishments (STRP), Recreational Vehicles & Parks, and Camps/Campgrounds.

RESIDENTIAL DWELLING UNIT. A residential dwelling unit is a unit intended to be used as a residence, that is primarily long-term in nature. It is any component of a building that incorporates living facilities, including a room or rooms in a facility with a shared kitchen, bathing, toilet, or laundry facilities. It is also defined as any room or group of rooms located within a structure and forming a single habitable unit with facilities that are used, or are intended to be used, for living, sleeping, cooking, and eating.

SHORT-TERM RENTAL PROPERTY (STRP). A residential dwelling unit that is used and/or advertised for rent for transient occupancy by guests. Dwelling units rented to the same occupant for more than thirty (30) consecutive days, Bed and Breakfast establishments, boarding houses, hotels, and motels shall not be considered a short-term rental property.

TRANSIENT. A person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license, or other agreement for a period of no more than thirty (30) consecutive days duration.

### SECTION 3. CREATION OF COMMISSION

There is hereby created a commission to be known as Pendleton County Tourism Commission, which commission is established for the purpose of promoting, developing, and maintaining tourist activities and facilities in Pendleton County, Kentucky.

### SECTION 4. COMPOSITION OF COMMISSION; APPOINTMENT AND TERMS OF COMMISSIONERS

1. The Pendleton County Tourism Commission shall be composed of seven (7) commissioners to be appointed by the Pendleton County Judge Executive, with approval of the Fiscal Court, pursuant to subsection two (2) of KRS91A.350 in the following manner.
  - (a) Two commissioners shall be appointed from a list of three (3) or more names submitted by the local county hotel and motel association and one (1) commissioner shall be appointed from a list of three (3) or more names submitted by the local county hotel and motel association, provided that if only one (1) local hotel and motel association exists which covers Pendleton County, the three (3) commissioners shall be appointed from a list of six (6) or more names submitted by it. If no formal local county hotel and motel association is in existence upon the establishment of a commission or upon the expiration of the term of a commissioner appointed pursuant to this subsection, then up to three (3) commissioners shall be appointed by the Pendleton County Judge Executive, with approval of the Fiscal Court, from persons residing within the jurisdiction of the commission and representing local hotels or motels. A local county hotel and motel association shall not be required to be affiliated with the Kentucky Hotel and Motel Association to be recognized as the official local county hotel and motel association.
  - (b) One (1) commissioner shall be appointed from a list of three (3) or more names submitted by the local restaurant association or associations. If no formal local restaurant association or associations exist upon the establishment of a commission or upon the expiration of the term of a commissioner appointed pursuant to this

subsection, then one (1) commissioner shall be appointed by the Pendleton County Judge Executive, with approval of the Fiscal Court, from persons residing within the jurisdiction of the commission and representing a local restaurant. A local restaurant association or associations shall not be required to be affiliated with the Kentucky Restaurant Association to be recognized as the official local restaurant association or associations.

- (c) One (1) commissioner shall be appointed from a list of three (3) or more names submitted by the Pendleton County Chamber of Commerce. If no local chamber of commerce is in existence upon the establishment of a commission or upon the expiration of the term of a commissioner appointed pursuant to this subsection, then one (1) commissioner shall be appointed by the Pendleton County Judge Executive, with approval of the Fiscal Court, from persons residing within the jurisdiction of the commission and representing local businesses.
  - (d) Two (2) commissioners shall be appointed by the elected Pendleton County Judge Executive, with approval of the Fiscal Court.
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- 2. A candidate submitted for appointment to the commission, shall be appointed by the by the Pendleton County Judge Executive, with approval of the Fiscal Court, within thirty (30) days of the receipt of the required list or lists. Vacancies shall be filled in the same manner that original appointments are made.
  - 3. The commissioners shall be appointed for terms of three (3) years, provided, that in making the initial appointments, Pendleton County Judge Executive, with approval of the Fiscal Court, shall appoint two commissioners for a term of three (3) years, two (2) commissioners for a term of two (2) years and three (3) commissioners for a term of one (1) year. There shall be no limitation on the number of terms to which a commissioner is reappointed. Subsequent appointments shall be for three (3) year terms.
  - 4. A commissioner may be removed from office, by the Pendleton County Judge Executive, with approval of the Fiscal Court, as provided in KRS 65.007.

## SECTION 5. ORGANIZATION, DUTIES AND RESPONSIBILITIES OF COMMISSION

- 1. The commissioners shall elect from its membership a chairman and a treasurer and may employ such personnel and make such contracts as are necessary to effectively carry out the purpose of KRS 91A.345 to KRS 91A.394. Such contracts may include but shall not be limited to the procurement of promotional services, advertising services and other services and materials relating to the promotion of tourist and convention business; provided, contracts of the type enumerated shall be made only with persons, organizations, and firms with experience and qualifications for providing promotional services and materials such as advertising firms, chambers of commerce, publishers and printers.
- 2. The books of the commission and its account as established in KRS 91A (2) shall be audited as provided in KRS 65A.030. The independent certified public accountant or Auditor of Public Accounts shall make a report to the commission, to the associations submitting lists of names from which commission members are selected, to the appropriate chief executive officer or officers, to the State Auditor of Public Accounts, and to the local governing body or bodies that established the commission that was

audited. A copy of the audit report shall be made available by the commission to members of the public upon request and at no charge.

3. The commission shall annually submit to the Pendleton County Fiscal Court a request for funds for the operation of the commission. The Pendleton County Fiscal Court shall include the commission in the annual budget and shall provide funds for the operation of the commission by imposing a transient room tax.

#### SECTION 6. TRANSIENT ROOM TAX LEVY AND USE

A transient room tax, which may be adjusted from time to time, shall be imposed in Pendleton County on every person, group, or organization doing business as a motor court, motel, hotel, inn, bed and breakfast inn, campgrounds and RV parks, or like or similar facility of the rent for every occupancy of a suite, room or rooms, charged by all persons, companies and corporations. **Upon passage of this ordinance, the initial registration will be required to be returned to the Pendleton County Tax Administration office by June 30, 2024.**

- A. There is hereby, imposed and levied a transient room tax of **3%** for use by the Pendleton County Ky Fiscal Court and Pendleton County Ky Tourism Commission for the purpose of promoting, developing and maintaining tourist activities and facilities in Pendleton County. **Upon passage of this ordinance, tax withholdings of the transient tax will begin being withheld and collected on July 1, 2024.**

#### SECTION 7. ANNUAL REGISTRATION REQUIRED AND FEE FOR REGISTRATION

No person, firm, or corporation shall own or operate an Overnight Accommodation on any premises within Pendleton County, Kentucky, unless the Overnight Accommodation has been registered annually with the Pendleton County Tax Administration office. It shall be unlawful for any person to operate an overnight accommodation after being in business for more than thirty (30) days without registering with the Pendleton County Tax Administration office required by this ordinance.

- A. Each annual registration for an overnight accommodation shall be per the procedure prescribed by the Judge Executive and approved by the Pendleton County Fiscal Court. The registration form, at a minimum, shall include the following.
  1. The name, address, phone number, and email address of the host and of a person residing or located within twenty-five (25) miles of the overnight accommodation (the "Local Agent") that shall be responsible for addressing any maintenance or safety concerns; and
  2. The location of the overnight accommodation.
- B. A floor plan of the overnight accommodation showing number of bedrooms and location of smoke alarms. The floor plan can be hand-sketched (number of sleeping rooms will be verified against the tax assessor's record). Floor Plans shall show details of all levels of the house and any attached structures, location of windows, doors (interior and exterior), and location of the required smoke detectors.
- C. A Statement that the applicant has confirmed that operating the proposed STRP/Overnight Accommodation would not violate any Home Owners Association

agreement or bylaws, condominium agreement, covenants, codes and restrictions or any other agreement governing and limiting the use of the proposed overnight accommodation.

- D. A statement as to the number of employees that shall be receiving compensation from the applicant, and, if applicable, an application for Occupational Tax License shall accompany the registration of an overnight accommodation.

#### SECTION 8. COMPLIANCE WITH ALL FEDERAL, STATE, AND LOCAL LAWS AND REGULATIONS

Each separate Overnight Accommodation shall be in compliance with any currently applicable laws and regulations of the federal, state, or local governments, as may be amended from time to time including but not limited to, laws or regulations on nondiscrimination, zoning, building, safety, property maintenance, health and sanitation, fire, electrical, plumbing, mechanical, and other applicable laws.

#### SECTION 9. DUTIES OF A HOST

It shall be the duty of a host to ensure that:

- A. The short-term rental meets the smoke detector requirements set forth by the responding fire department and that a clearly marked evacuation plan is posted on the premises.
- B. There shall be no more than one contract per Overnight Accommodation at a time;
- C. At no time shall more persons reside in the Overnight Accommodation than two (2) times the number of bedrooms plus four.
- D. There shall be no signage on the premises of a STRP/Overnight Accommodation advertising or identifying the STRP/ Overnight Accommodation. The occupancy maximum shall be conspicuously posted within the STRP/ Overnight Accommodation unit. Advertising a STRP/ for more occupants than allowed by this regulation shall be grounds for revocation of Overnight Accommodation the permit.
- E. There shall be no STRP/ Overnight Accommodation in any structure other than a dwelling that fully complies with the Pendleton County Zoning Ordinance. Any STRP/ Overnight Accommodation that is not a dwelling unit such as a Recreational vehicle, motorhome, camper, barn, or similar structure must be approved by the P&Z Administrator before registration.
- F. There shall be sufficient parking available for the host and guests and shall not create a demand for parking.
- G. No food shall be prepared for or served to the transient by the permit holder.
- H. The maximum stay for any guest shall be thirty (30) consecutive days.

- I. The permit holder shall be responsible for maintaining proper insurance coverage on the short-term rental.
- J. The permit holder shall be responsible for collecting and remitting all applicable transient room tax, occupancy, occupational, and/or sales tax required by state law and Pendleton County.

#### SECTION 10. COLLECTIONS

All persons, groups, organizations, or businesses, as identified in Sections 2 shall file a monthly report in a manner and on a form provided by the Pendleton County Tax Administrator.

- A. Such report shall be filed with the Pendleton County Tax Administrator on or before the 20<sup>th</sup> day of every month for the previous month being a period beginning on the first day of the previous month and ending on the last day of the previous month.
- B. A report shall be filed, regardless of any funds or taxes collected.
- C. Any tax payments shall be remitted with the report.
- D. Any late fee and interest shall be remitted with the report.
- E. Any filing received, or United States Post marked, after the 20<sup>th</sup> day following the reporting period shall be deemed late and shall be charged the following interest and penalties:
  - 1. A late fee of 10% of the tax due per month (or daily fraction thereof) shall be assessed. The minimum late fee assessed shall not be less than \$25.00 (twenty-five dollars).
  - 2. An interest of 5% per annum on all late remittances shall be assessed.
- F. For the purpose of verifying information, the tax administrator may require the submission of certified copies of other state and federal tax documents.
- G. All funds collected pursuant of this section shall be maintained in a separate account.

#### SECTION 11. DISBURSEMENT

All money collected from the transient room tax shall be used for the sole purpose of promoting, developing, and maintaining tourist activities and facilities in Pendleton County.

The Pendleton County Treasurer shall make a disbursement of transient room tax funds to the Pendleton County Ky Tourism Commission upon request and approval through the Pendleton County Fiscal Court.

#### SECTION 12. EXPIRATION AND RENEWAL OF PERMIT

No person, firm, or corporation shall own or operate an Overnight Accommodation on any premises within Pendleton County unless short-term rental has been registered annually with the Office of the Pendleton County Judge-Executive, Pendleton County Fiscal Court. All short-term rental permits shall expire on December 31<sup>st</sup> of each calendar year and is the responsibility of the owner to renew the permit.

- A. Renewal applications shall include at minimum:
  - 1. Payment of renewal fee; and
- B. A statement verified by affidavit that:
  - 1. Includes all of the information required in the application under Section 7, and
  - 2. The Overnight Accommodation continues to be in full compliance with all applicable laws, including payment of all applicable taxes.
- C. An Overnight Accommodation permit shall not be transferred or assigned to another individual, person, entity, or address, nor shall the permit authorize any person, other than the person named therein, to operate a short-term rental on the property.

### SECTION 13. AUDIT AUTHORIZED

All persons, groups, organizations, or businesses, as identified in Section 6 and subject to the provisions of this ordinance shall maintain a record showing gross room rentals and permanent guest rentals, but a separate record shall not be required if the taxpayer's regular records contain such information. Whenever the Pendleton County Treasurer considers it necessary for the proper administration of this ordinance, a taxpayer shall permit an officer or employee of the county to make an audit of such records and any other books, papers, files, and property of the taxpayer, and to examine witnesses under oath for the purpose of determining whether any provisions of this ordinance are being violated.

### SECTION 14. ENFORCEMENT

Upon the filing of a complaint regarding a short-term rental, the Pendleton County Fiscal Court and/or Pendleton County Judge-Executive and/or The Pendleton County Code Enforcement Officer shall notify the permit holder in writing or by e-mail of such complaint and follow the process as outlined in the Pendleton County Nuisance Ordinance 1011.0 Section 9.

If the property is subject to two (2) or more substantiated civil and/or criminal complaints, the Pendleton County Judge/Executive and/or Pendleton County Fiscal Court may revoke the approval for that Overnight Accommodation.

### SECTION 15. SEVERABILITY

If any section, subsection, or clause of this chapter shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected and shall remain in full force and effect as long as they remain valid in the absence of those provisions determined to be invalid.

### SECTION 16. CONFLICTING ORDINANCES

That all other ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict.

SECTION 17. PENALTY FOR VIOLATION OF SECTION

Any person violating any provision of this chapter shall be guilty of a Class B misdemeanor and shall, upon conviction, be subject to a fine of not more than \$500.00, or imprisonment for not more than 30 days, or both, for each offense. For every month for which a report was not properly filed shall constitute a separate offense.

SECTION 18. ADOPTION

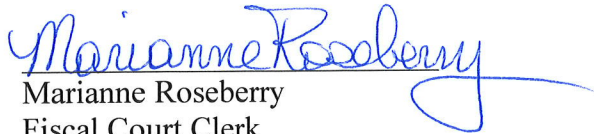
This ordinance shall be in full force and effect from and after its adoption.

This the 19th day of March, 2023.



David S. Fields  
Pendleton County Judge Executive

Attest:



Marianne Roseberry  
Fiscal Court Clerk

First Reading: January 23, 2024  
Second Reading: March 12, 2024  
Adoption: March 12, 2024  
Publication: March 19, 2024



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WHEREAS, Peer to Peer rental services are short-term rentals of individual homes, apartments, condos and other residences; and

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WHEREAS, the Fiscal Court of Pendleton County wants to regulate short-term rentals;

NOW, THEREFORE, be it ordained by the Fiscal Court of Pendleton County, Commonwealth of Kentucky.

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For the purpose of this Ordinance, the following definitions shall apply unless the context clearly indicates or requires a different meaning

HOST.

HOSTING PLATFORM

RESIDENTIAL DWELLING UNIT

SHORT-TERM RENTAL PROPERTY (STRP).

TRANSIENT.

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SECTION 12. EXPIRATION AND RENEWAL OF PERMIT

SECTION 13. AUDIT AUTHORIZED

SECTION 14. ENFORCEMENT

SECTION 15. SEVERABILITY

SECTION 16. CONFLICTING ORDINANCES


SECTION 17. PENALTY FOR VIOLATION OF SECTION


SECTION 18. ADOPTION

This ordinance shall be in full force and effect from and after its adoption.

**A complete copy of Ordinance 460.0 will be available for public review in the County Judge Executive's office, 233 Main St. Falmouth, Ky. 41040 during normal business hours.**

**First reading was held on January 23, 2024 in regular scheduled Fiscal Court meeting, Second Reading was held on March 12, 2024 in a regular scheduled Fiscal court meeting at or about 6:00pm.**

  
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David S. Fields  
Pendleton County Judge Executive

Attest:   
\_\_\_\_\_  
Marianne Roseberry  
Fiscal Court Clerk

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