

CITY OF BURLINGTON

ORDINANCE 6.4

Sponsor: Councilors Shannon,
Bergman, Traverse
Public Hearing Dates: _____

In the Year Two Thousand Twenty-Four

First reading: _____
Referred to: _____

An Ordinance in Relation to

Rules suspended and placed in all
stages of passage: 06/24/24

RESTAURANT, HOTEL, AMUSEMENT AND ADMISSIONS
TAXES

Second reading: _____

BCO SEC. 21-31

Action: _____

Date: _____

Signed by Mayor: 06/25/24

Published: 07/10/24

Effective: 08/01/24

It is hereby Ordained by the City Council of the City of Burlington as follows:

1 **Section 1.** This ordinance is enacted to raise revenue for municipal purposes pursuant to the Charter
2 of the City of Burlington, Act No. 298, Acts of 1949, Sections 48III and 48XXIV. Its purpose is to increase
3 the existing City of Burlington Hotel and Motel Tax from two (2) percent of gross receipts to four (4)
4 percent, and to increase restaurant, amusement, and admissions taxes on gross receipts for one fiscal year
5 from two (2) percent to two and one-half (2.5) percent. The City Council hereby finds that these increases
6 are necessary or convenient to maintain existing levels of services to the City’s residents.

7 **Section 2.** Chapter 21, Offenses and Miscellaneous Provisions, of the Code of Ordinances of the City of
8 Burlington is hereby amended by amending Sec. 31, thereof to read as follows:

9 (I) GENERAL PROVISIONS: *As written.*

10 (II) TAXES IMPOSED

11 (A) *As written.*

12 (B) Hotel and Motel Tax: There is hereby imposed a business occupation tax upon all persons
13 engaged in the hotel or motel business of whatever name or character within the City of
14 Burlington. The tax imposed shall be at a rate of four (4)~~two (2)~~ percent of gross receipts from
15 taxable business, as herein defined, done per monthly period in accordance with the
16 provisions of this section.

17 (C)-(F) *As written.*

18 (G) Temporary Tax Rate: Notwithstanding any other provision of this section, for the fiscal
19 year commencing on July 1, 2024, and ending on June 30, 2025, the restaurant,
20 amusements, and admissions taxes on gross receipts set forth in subsections (A), (D), and

ORIGINAL

AN ORDINANCE
IN RELATION TO

Introduced by

Councilor _____

Read in City Council first time

_____, 20_____.

Attest,

_____, Clerk.

Rules suspended, and ordinance placed in all stages of passage.

_____, 20_____.

Attest,

_____, Clerk.

Read in City Council second time

_____, 20_____.

Attest,

_____, Clerk.

Passed in City Council at meeting held

_____, 20_____.

Attest,

_____, Clerk.

Approved _____, 20_____.

_____, Mayor.

* * * * *

Distribution

I hereby certify that this Ordinance has been sent to the following department(s) on _____

_____, City Clerk

I, _____, City Clerk of the City of Burlington and Clerk of the City Council of said City, do hereby certify that the within written Ordinance has been duly published according to Law and the Charter of the City, and in compliance with said Charter this certificate is hereto attached. And the within Ordinance was ordered published for _____ day, namely the _____ day of _____, 20_____. Adopted _____ Published _____ Effective _____

Attest:

* * * * *

21 (E) above shall be increased from two (2) percent of gross receipts to two and one-half (2.5)
22 percent. Commencing July 1, 2025, said tax rates shall again be set at two (2) percent.

23 (III) – (XV) *As written.*

24 **Section 4.** The provisions of this ordinance are severable. If any provision of this ordinance is
25 held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof
26 shall not be affected thereby but shall continue in force and effect.

27

28

29 * Material stricken out deleted.

30 ** Material underlined added.

31

32

33

34

35 ER/Ordinances 2024/*Restaurant, Hotel, Amusement and Admissions Taxes, BCO Sec. 21-31*

36 June 24, 2024

ORIGINAL

AN ORDINANCE IN RELATION TO

Restaurant, Hotel, Amusement And Admissions

Taxes BCO Sec 21-31

Introduced by

Councilor s Shannon, Bergman, Traverse

Read in City Council first time

_____, 20____.

Attest,

_____, Clerk.

Rules suspended, and ordinance placed in all stages of passage.

June 24 _____, 20____.

Attest,

[Signature], Clerk.

Read in City Council second time

_____, 20____.

Attest,

_____, Clerk.

Passed in City Council at meeting held

_____, 20____.

Attest,

_____, Clerk.

Approved

Jun-25, 2024

[Signature], Mayor.

I, CAO Schad, City Clerk of the City of Burlington and Clerk of the City Council of said City, do hereby certify that the within written Ordinance has been duly published according to Law and the Charter of the City, and in compliance with said Charter this certificate is hereto attached.

And the within Ordinance was ordered published for _____ Wednesday _____ day,

namely the _____ 10th day of _____ July _____, 20____.

Adopted _____ 06/24/24 Published _____ 07/10/24 Effective _____ 08/01/24

[Signature] /CAO Schad /

Attest:

Distribution

I hereby certify that this Ordinance has been sent to the following department(s) on _____

* * * * *

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