

ORDINANCE NO. _____

An ordinance amending Chapter 44, "Taxation," of the Dallas City Code by amending Sections 44-39 and 44-56; amending the timing for assessment of penalties and interest on delinquent hotel occupancy tax payments; providing a penalty not to exceed \$500; providing a saving clause; providing a severability clause; and providing an effective date.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DALLAS:

SECTION 1. That Subsection (c) of Section 44-39, "Penalties," of Article V, "Hotel Occupancy Tax," of Chapter 44, "Taxation," of the Dallas City Code is amended to read as follows:

"(c) In addition to any criminal penalties imposed under Subsection (b) of this section, a person failing to pay the tax to the director within three months following the tax due date [~~by the 25th day of the month following the month in which the tax is required by this article to be collected~~] shall pay an amount equal to 15 percent of the tax due as a penalty. Delinquent taxes draw interest at the rate of 10 percent per year beginning the first day after [~~30 days from the date~~] the tax is due to the director until the tax is paid."

SECTION 2. That Subsection (c) of Section 44-56, "Penalties," of Article VII, "Additional Hotel Occupancy Tax," of Chapter 44, "Taxation," of the Dallas City Code is amended to read as follows:

"(c) In addition to any criminal penalties imposed under Subsection (b) of this section, a person failing to pay the tax to the director within three months following the tax due date [~~by the 25th day of the month following the month in which the tax is required by this article to be collected~~] shall pay an amount equal to 15 percent of the tax due as a penalty. Delinquent taxes draw interest at the rate of 10 percent per year beginning the first day after [~~30 days from the date~~] the tax is due to the director until the tax is paid."

SECTION 3. That a person violating a provision of this ordinance, upon conviction, is punishable by a fine not to exceed \$500.

SECTION 4. That Chapter 44 of the Dallas City Code shall remain in full force and effect, save and except as amended by this ordinance.

SECTION 5. That any act done or right vested or accrued, or any proceeding, suit, or prosecution had or commenced in any action before the amendment or repeal of any ordinance, or part thereof, shall not be affected or impaired by amendment or repeal of any ordinance, or part thereof, and shall be treated as still remaining in full force and effect for all intents and purposes as if the amended or repealed ordinance, or part thereof, had remained in force.

SECTION 6. That the terms and provisions of this ordinance are severable and are governed by Section 1-4 of Chapter 1 of the Dallas City Code, as amended.

SECTION 7. That this ordinance shall take effect February 1, 2026.

APPROVED AS TO FORM:

TAMMY L. PALOMINO, City Attorney

By _____
Assistant City Attorney

Passed _____