TOURISM
A to Z

Commission Members and Staff
Commission Members

Charlie Fraley
Restaurant Representative

Sandra Gonzales
Hotel Representative

Margo Kampe
Mayor’s Representative

Camilla Mullins
Hotel Representative

Jeannene Shipp
Mayor’s Representative

Jane Tabacchi
Mayor’s Representative

Vanessa Ubbelohde
Hotel Representative

Office Staff

Kelly Barron
Executive Director/CEO

Debi Ferrier
Administrative Assistant
Radcliff/Fort Knox Convention & Tourism Commission

Committee Structure

Updated September 1, 2011

**Legislative Affairs Committee:**
**Chairman** - Camilla Mullins
**Goal** - Maintain consistent review of the Commission’s By-Laws, making recommendations for change as necessary to ensure uniformity; review proposed legislation affecting the tourism industry, and prepare Commission’s legislative platform.

**Finance Committee:**
**Chairman** - Treasurer
**Goal** - Facilitate budget requests from all areas; develop and recommend annual balanced income/expense budget; supervise annual audit; make recommendations regarding long term investments and review revenue enhancement opportunities.

**Strategic Planning:**
**Chairman** - Jeannene Shipp
**Members** - Margo Kampe, Charlie Fraley
**Goal** - Develop, implement, and maintain consistent review of the long range plans of the Commission, including administrative and communication needs.

**Brochure Committee:**
**Chairman** - Jeannene Shipp
**Members** - Camilla Mullins, Margo Kampe
**Goal** - Work to revamp and implement changes in the Radcliff/Fort Knox Brochure.

**Marketing Committee:**
**Chairman** - Margo Kampe
**Members** - Camilla Mullins, Jane Tabacchi
**Goal** - Work closely with the Executive Director to develop a yearly advertising campaign and submit a proposal to the Commission at the April Commission meeting for consideration for the yearly budget.
RADCLIFF/FT KNOX TOURISM COMMISSION
STRATEGIC PLAN
Updated March 21, 2005

MISSION: To create an environment that maximized the tourism industries positive impact on the economy and quality of life in Radcliff.

VISION: To become a leading tourism community in the State of Kentucky.

GOALS, STRATEGIES & TACTICS FOR THE TOURISM STRATEGIC PLAN

I. PLANNING GOAL: STRENGTHEN THE NATIONAL AND INTERNATIONAL COMPETITIVE POSITION OF RADCLIFF/FT KNOX THROUGH LONG-RANGE PLANNING AND IMPLEMENTATION.

A. Implement the Tourism Strategic Plan
B. Support Regional long term planning.
C. Participate in and assist public and statewide planning efforts that have direct or indirect connections to tourism.

II. ORGANIZATION GOAL: ESTABLISH AND MAINTAIN ACTIVE, FORMAL RELATIONSHIPS BETWEEN THE TOURISM INDUSTRY AND GOVERNMENT AND PRIVATE ORGANIZATIONS.

A. Develop an active interface with the local Chamber of Commerce.
B. Network with organizations which directly affect tourism.
C. Seek support of local Legislators on local tourism efforts.

III. MARKETING GOAL: IMPROVE MARKETING TO INCREASE TOURISM AND ITS ECONOMIC IMPACT

A. Enhance Radcliff’s presence on the Internet.
B. Create and actively promote local and regional tourism.
C. Market and recruit Reunions and Escorted Groups.
D. Showcase the community at travel shows, festivals, fairs, and events that develop a tourism draw.
E. Seek educational classes and seminars relating to tourism for Commissioners, Hotel Managers and Office Staff to attend.

IV. ASSETS GOAL: PROMOTE AND DEVELOP HISTORICAL, CULTURAL AND NATURAL ASSETS AS TOURISM DEVELOPMENT TOOLS.

A. Seek ongoing funding sources to preserve historic structures.
B. Provide Tourism 101 Session for Commissioners, City Council Members, and Interested Parties.
ADVERTISING

Tourism Times Newsletter
The newsletter is distributed quarterly and highlights local tourism activities and events. It also serves as a vehicle in which to promote the Commission’s Community Awareness and Outreach Program. Cost: $2,000.00/yr

Lincoln Trail Area Development
LTADD serves as the Commission’s web host. Cost: $960.00/yr

2013 Kentucky Department of Travel and Tourism Marketing and Incentives Program Assessment Fee
The program utilizes the revenues collected from the 1% statewide lodging tax to provide local and regional non-profit tourism organizations with financial assistance to promote tourism in their areas. Cost: $1,000.00/yr

Traveler Vacation Guide by Guest Quest
A guide for family and business travelers, it offers eight individual magazines with multi-state coverage. The publication provides an all-inclusive multi-media advertising program with Internet presence, print distribution, e-letter blasts and a response lead service. Guest Quest distributes nearly 2.7 million travel guides to homes in 13 markets. Presence in fall/winter, spring and summer issues. Size/Cost: 2”Wx3”D, $1,230.00

Fort Knox Guide and Telephone Directory
The guide is distributed at locations across the Fort Knox Military Installation to include all transient lodging facilities. The guide is also included in the official welcome packet mailed to all soldiers who are moving to Fort Knox. Size/Cost: Annual Listing $800.00

Digital Signage at Hart County Rest Areas
The Commission’s personalized 30-second video ad produced by Allied Media in 2008 runs 24 hours a day 7 days a week on flat-panel video screens in both Northbound and Southbound Hart County Rest area locations. A professional and knowledgeable tourism staff operates both centers. Visitation is 4 million a year. Cost: $3,576.00/yr
Western Kentucky Travel Center
The center provides travel brochures and information about attractions in the region to the traveling public. Cost: $250.00/yr to distribute the Radcliff Tourism brochure.

Kentucky Department of Travel Official Visitors Guide and online eGuide
*State Co-op*
The complete guide to all of the activities and attractions in Kentucky. Distribution of 400,000. Supported by the Kentucky Department of Travel and Tourism’s marketing and advertising efforts. Includes inclusion in the eGuide on kentuckytourism.com with a direct link to individual tourism sites year round. Released in January. Size/Cost: ¼ page ad, $3,525.00

Tourist Information Services
TIS distributes the Radcliff Tourism brochure to locations across Kentucky. Routes include I-65 Louisville to Bowling Green, I-71 to I-75, Western Kentucky area, and I-65 Louisville to Indianapolis. Cost: $3,940.00/yr

Country Living, Woman’s Day, Good Housekeeping Magazines * State Co-op*
This partnership allows the Commission to collaborate with the Kentucky Department of Travel and Tourism and to have a presence in three powerhouse publications at a cost effective rate. October 2012. Size/Cost: 1/6 page, 4,727.00

Community Outreach Program
The program raises awareness about the Commission’s activities. Citizens need to be educated about the important role that the organization plays on the economic health of the community. The campaign is executed through promotions on WQXE 98.3 FM Radio. Cost: $3,075.00/yr

Director’s Discretion
Funds for unexpected advertising opportunities. Cost: $2,000.00
Kentucky Travel Guide
The most complete guide to Kentucky, with 300,000 copies distributed each year at Kentucky Interstate Welcome Centers, Tourism Commissions, Chamber of Commerce Offices, Kentucky State Parks, Tourist Attractions, Kentucky Hotel and Lodging Association Members, AAA offices across the United States and Businesses that advertise in the guide. Released in January. Size/Cost: 1/8 page ad, $994.00 which reflects a 30% discount for early bird renewal.

TOURISM PROMOTIONS

Indianapolis Sports Boat and Travel Show (February 15-24, 2013)
Touted as one of the largest indoor events of its kind, the show provides an ideal venue in which to promote Radcliff to leisure travelers. The Commission will have booth presence and will distribute informational material at the 2013 event. $3,000.00

Kentucky State Fair (August 16-26, 2012)
Each year the Radcliff/Fort Knox Convention and Tourism Commission joins forces with the Elizabethtown Tourism and Convention Bureau to promote Hardin County at the Kentucky State Fair. Participation in the fair provides the catalyst in which to promote our area to an audience of more than 600,000. $2,000.00

Nashville Sports and Boat Show (January 10-13, 2013)
The Commission participated in this travel show for the first time in 2010. It is a consumer travel show that provides exhibitors with the opportunity to have one on one contact with people that are looking for vacation ideas. $2,500.00

SUPPORT

Hooray for Heroes (May 21, 2013)
An event that is held annually in Radcliff to honor military members and their families for their sacrifices on our behalf. The Commission sets up a tourism information table and provides give-away items and a large door prize. $1,000.00
ROTC LTC Family Day Receptions and Graduations (July 2012)
The Leader’s Training Course has been held on Fort Knox for 40 years. The three-week training program brings approximately 5,000 visitors to the local area each summer. The Commission works closely with Fort Knox’s Second Region (ROTC), U.S. Army Cadet Command, by sending welcome packets, hosting receptions for the cadets and their families and by sponsoring the “Bold Leader Spirit” award which is given to a cadet in each cycle that has demonstrated inspirational small unit leadership and warrior spirit through initiative, decisiveness, oral communication and judgment. $3,500.00

JROTC Support (March 2013)
The JROTC Drill, Marksmanship Championship Competition brings 2,000 students from Indiana, Kentucky, Michigan, Ohio and Tennessee to Radcliff each year. The Commission pays for the cost associated with printing the event program, provides welcome bags for the chaperones and sets up a “Tourism Information” table at North Hardin High School. $1,000.00

Phone Application
Red Pixel Studios “Visit Radcliff” Phone Application that highlights the hotels, attractions and restaurants in Radcliff. $1,300.00/yr

OTHER

Gold Bricks
The famous gold “replica” brick is the same shape and size as the Gold Bullion stored in the U.S. Depository on Fort Knox. The replica bricks are produced for the Commission by a local vendor. The bricks are for purchase only at Radcliff Hotels. $500.00

Giveaways
Promotional items for travel shows and events, souvenir bags and welcome baskets. $4,000.00
Radcliff Postcards
This will be the fourth series of Radcliff postcards which will feature attractions in the Radcliff/Fort Knox area. $1,000.00

Ad Development
Advance Resources Marketing $1,000.00

BROCHURES

Update Radcliff Tourism Brochure
The piece is mailed in response to advertising inquiries that the Commission receives. It is the primary marketing piece of the organization. $5,000 to print 25,000 copies.

SOCIAL NETWORKS

Facebook Page
Social media has become one of the most popular methods of marketing in today’s world. Technology and the rise of social media have dramatically changed the tourism landscape and influenced how consumers access information. To stay ahead of the evolving consumer needs the Commission launched a Facebook page in 2010. Currently we have over 475 Facebook friends. Our Facebook page is an outlet in which to stimulate positive dialogue about activities of the Commission.

INTERNET

Website
Radclifftourism.org offers travelers a comprehensive and user friendly resource to plan their visits to Northern Hardin County. The website won first-place in the 2011 Kentucky Travel and Industry Association’s Traverse Awards Competition.
BY LAWS OF
THE RADCLIFF CONVENTION AND TOURISM COMMISSION

ARTICLE ONE—PURPOSE

Section One---The purpose of the organization is set forth in Kentucky Revised Statute 91A 350-91A.400, inclusive, and as amended by the 1992 Kentucky General Assembly, the purpose and function is further stated by way of ordinance enacted by the Radcliff City Council as governing body, with all said ordinances, and statues enacting criteria and part of these by-laws.

As set forth, the purpose, and mission of the organization is to promote the Radcliff/Ft Knox area advantages in the group and individual travel industry; to promote tourist and convention activity utilizing local and regional concepts and resources, and to administer the transient room tax established in such a way as to effectuate these purposes.

ARTICLE TWO—COMMISSIONERS AND RESPONSIBILITIES

Section One---All commissioners shall be appointed as per Kentucky Revised Statute, with the Mayor and Radcliff City Council as appointing authority (Ref. KRS).

Section Two---Term of office for each commissioner shall be three years from time of appointment, with the exception being commissioners appointed to fulfill an unexpired term. Such appointment shall be made as per section one.

Section Three---All “At Large” Commissioners (those appointed outside KRS Hotel/Motel, and Restaurant Association capacity) shall reside within the Radcliff City limits. Commissioners who move outside the City limits during their Term shall cause initiation of termination from the Commission.

ARTICLE THREE—OFFICERS/OFFICERS/DUTIES

Section One---Officers of the organization shall consist of:
   a) President
   b) Secretary/Treasurer

Section Two---Duties of the Commission’s President shall be:
   a) To open and call the meeting to order;
   b) Create agenda, and supervise monthly meetings;
   c) Advise commissioners on matters concerning the organization in expeditious manner;
   d) To act and serve as liaison with the governing body;
   e) Authenticate by signature, all acts, orders and proceedings of the organization;
   f) Serve as spokesperson announce when necessary all projects and/or activity of the organization to the public;
   g) To serve as parliamentarian, maintaining order, as detailed in Robert’s Rules of Order;
   h) To appoint, as deemed necessary by the commission, committees and chairmen for the purpose of effectuating the primary mission;
i) To dispatch approved business of the commission in an expedited fashion, and fulfill commission actions and directives.

**Section Two**---Duties of the Secretary/Treasurer shall be:

a) To assume the duties as President in the absence of the President
b) To fulfill all areas of responsibility as outlined in the President’s job description during the President’s absence.
c) Supervise and coordinate collection of all accounts pertinent to the organization;
d) Initiate annual budget draft, and submit to the commission for approval;
e) Supervise accurate accounting of all transactions deposits, disbursements, and contingencies pursuant to fiscal responsibilities of the organization;
f) Maintain control, and advise the organization on the status of all checking/savings providing monthly updates to the commission;
g) Coordinate annual, and periodic audits, submitting final report to the commission;
h) Provide for proper meeting notification, as required by Kentucky Revised Statute.

**Section Three**---Other officers who may be deemed necessary shall only be designated by amendment of these by-laws, and as herein prescribed.

**ARTICLE FOUR-COMMITTEES**

**Section One**---The Commission shall determine the standing committees necessary for the fulfillment and objectives of the organization. Standing committee members shall be appointed by the President, subsequent to approval, by majority vote of the Commission.

**Section Two**---Delegations/Special Committees shall be appointed subject to veto power by majority vote of the Commission, by the President. Such delegations and/or special committees shall be to represent the Commission at any convention, meeting, or assembly. Such delegations shall retain only those powers specifically vested in them by Commission actions.

**ARTICLE FIVE-MEETING/SPECIAL SESSIONS**

**Section One**---All Official action and/or decision shall be effected during special or regularly scheduled meeting of the organization, complying with Kentucky Revised Statutes 61.800 as amended by the 1992 Kentucky General Assembly. said meetings shall be announced to the public in a manner to promulgate said KRS.

**Section Two**---Regular meetings of the organization shall take place on a monthly basis, at announced times and places contiguous with the content of governing statutes. A change in the established date and/or time shall require prior majority vote approval, and subsequent proper notifications.
**Section Three**---Special meetings may be called by the Commission President, and may also be called at the request of three or more Commissioners. Discussions and actions at a special called meeting shall be limited to those items listed on the published agenda.

**Section Four**---A quorum shall be required for the conduction of business. A simple majority shall constitute a quorum.

**ARTICLE SIX-AUTHORITY TO BIND**

**Section One**---No member of the organization shall contract for, nor incur any debt, obligate, or enter into any obligation representing formal indebtedness by the organization without written, approval authorization of the Commission. All financial liabilities otherwise contracted shall be resolved by, and considered that of the contracting individual.

**Section Two**---Nominations for officers shall be made at the annual organization meeting on the regular meeting day in June. Nominations may be made by any member of the Commission, and will be allowed the day of election.

**Section Three**---Elections shall be held during the July regular meeting, and shall be by secret ballot, unless by acclamation. Nominees receiving acclamation and/or majority vote of the membership shall be declared elected. All officers shall be eligible for reelection.

**ARTICLE SEVEN - ELECTIONS**

**Section One**---All terms of office for officers shall be for one year including all committee chairman. Subsequent terms shall be authorized, and subject to terms of these by-laws pertaining to elections and committees.

**Section Two**---Nominations for officers shall be made at the annual organization meeting on the regular meeting day in June. Nominations may be made by any member of the commission, and will be allowed the day of election.

**Section Three**---Elections shall be held during the July regular meeting, and shall be by secret ballot, unless by acclamation. Nominees receiving acclamation and/or majority vote of the membership shall be declared elected. All officers shall be eligible for reelection.
ARTICLE EIGHT-AMENDMENT

Section One---These by-laws shall be amended by a two-thirds vote of the Commission Membership present at any three regular meetings in the following manner:

a) First meeting --- to announce the proposed change; two-thirds majority vote required for acceptance;

b) Second meeting --- For the purpose of discussion on the proposed change; two-thirds majority vote needed to carry item on to next agenda.

c) Third meeting --- For vote on acceptance of the amendment to by-laws. requires two-thirds majority vote for final approval

ARTICLE NINE-PARLIAMENTARY PROCEDURE

Section One---All regular and special meetings and committee meetings shall be governed by Roberts Rules of Order, and it’s constituent parts, with the Commission president or the designee as authorized in his/her absence, serving as parliamentarian, and all subsequent responsibility appertaining. Committee chairmen shall serve Parliamentarian capacity during committee meetings.

ARTICLE TEN-DISSOLUTION

Section One---If the Commission should dissolve, the monies that it has accumulated would be given to the entity that created it, the City of Radcliff.

The Commission does hereby acknowledge and adopt this document in its entirety for the expressed intent of governance of this organization. The adoption of these by-laws by the undersigned initiates the same document into format rules for conduction business and/or initiation of action by the Radcliff Convention and Tourism Commission

UNANIMOUSLY PASSED AT THE JULY 18, 2011 MEETING
TOURISM
A TO Z

Local Ordinances
AN ORDINANCE ESTABLISHING THE
"RADCLIFF RECREATION, CONVENTION AND TOURIST COMMISSION"
AND LEVY OF A TRANSIENT ROOM TAX

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RADCLIFF,
KENTUCKY, AS FOLLOWS:

To promote Radcliff's advantages and establish a visitors and
information commission for the purpose of promoting recreational,
convention and tourist activity and to levy a transient room tax per
Chapter 91A.350 of Kentucky Revised Statutes.

SECTION 1. The Radcliff City Council establishes the "Radcliff
Recreation, Convention and Tourist Commission" and levies a transient
room tax per KRS 91A.350. The imposition and collection of this
transient room tax shall be on the day beginning July 1, 1988, and each
day thereafter.

SECTION 2.

A. These revenues shall be paid to the Treasurer of the "Radcliff
Recreation, Convention and Tourist Commission" no later than the 30th day
following the past month in which said tax was to have been charged. In
other words, the tax collected July 1, 1988, thru July 31, 1988, shall be
paid to the Commission no later than August 31, 1988. Each entity shall
file a return in duplicate, on a form to be authorized, together with the
tax due.

B. Any tax imposed by this Ordinance which shall remain unpaid
after it becomes due and payable, as set forth herein, shall have added
to it a penalty of ten percent (10%), regardless of the period of any
delinquency together with interest at a rate of two percent (2%) for each
month of delinquency or fraction thereof, until paid. For example, taxes
to be paid in the sum of $100.00 for a particular month would then result
in a tax bill of $100.00 principal sum of tax, plus $10.00 for the 10
percent penalty, plus $24.00 for twelve months delinquency, totalling
$134.00, if the original $100.00 tax was not paid for a period of twelve
months past its due date. The tax imposed by this Ordinance shall be in
addition to other general taxes and the occupational or business license
tax presently in force.
SECTION 3. That the imposition and levy of a transient room tax of three percent (3%) of the rent for every occupancy of a suite, room or rooms, charged by all persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodations businesses, as approved, shall apply to transient guests who occupy a room in motor courts, motels, hotels, inns or like or similar accommodations businesses. Transient guests are occupants or users of the room(s), units, or similar accommodations of any of the subject businesses, regardless of period of stay at the subject establishment.

SECTION 4. That all persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodations businesses shall collect and pay said transient room tax as stated above.

SECTION 5. The tax shall be for room and/or space charges only.

SECTION 6. The Treasurer and any other officer of the Commission writing checks and handling funds shall be bonded by the City of Radcliff in an amount commensurate to the largest amount of money on hand in any given month. The Commission Treasurer shall make an itemized quarterly report to the Radcliff City Council showing expenses and outlays for each month.

SECTION 7. The Radcliff City Council will determine the depository of the Commission funds.

SECTION 8. The Radcliff City Council forbids the Commission to issue revenue bonds or to borrow money beyond the fiscal year, without the express approval of the Radcliff City Council. Effective July 1, 1988, the fiscal year will begin July 1 of each year and terminate on June 30 following. This Ordinance will become effective July 1, 1988.

SECTION 9. The Radcliff City Council will name a Certified Public Accountant to make an annual or specific audit. The Radcliff City Council shall collect and enforce this Ordinance through the Commission in the absence of voluntary compliance and shall agree in advance with the officers of the Commission on a fee from Commission funds for such a service when said service is necessary.

SECTION 10. The Commission shall have the privilege of auditing the
subject businesses' books for enforcement purposes. If the tax is not paid within 90 days of the due date, the Commission may bring a civil action to enforce this Ordinance.

SECTION 11. Membership in the “Radcliff Recreation, Convention and Tourist Commission” shall be determined in accordance with KRS 91A.350 et. seq. and all other relevant and appropriate statutes and laws.

SECTION 12. That the provisions of this Ordinance are severable. If any sentence, clause or section or part of this Ordinance or the application thereof to any particular state of facts is for any reason found to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect or repeal any remaining provisions, sentences, clauses or sections or parts of this Ordinance.

SECTION 13. That all motions, resolutions, orders and parts thereof in conflict herewith are hereby repealed to the extent of such conflict, and this Ordinance shall take effect and be in force at once.

Read at a meeting of the Radcliff City Council on the 15th day of March_______, 1988; a second reading was held on the 21st day of March_______, 1988; and said Ordinance was READ, PASSED and APPROVED at a meeting of the Radcliff City Council on the 21st day of March_______, 1988.

[Signature]
MAYOR, CITY OF RADCLIFF

ATTEST:

[Signature]
CITY CLERK
AN ORDINANCE AMENDING CHAPTER 10, ARTICLE VI, 
ENTITLED "TRANSIENT ROOM TAX*" OF THE CODE OF 
ORDINANCES FOR THE CITY OF RADCLIFF, KENTUCKY

WHEREAS, the City Council of the City of Radcliff, Kentucky, 
adopted an Ordinance establishing the Code of Ordinances of the City of 
Radcliff, Kentucky, on the 21st day of February, 1978; and

WHEREAS, the City Council is desirous of amending said 
Ordinance under CHAPTER 10, ARTICLE VI, entitled "TRANSIENT ROOM TAX*" as 
follows:

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RADCLIFF, 
KENTUCKY AS FOLLOWS:

CHAPTER 10, ARTICLE VI. TRANSIENT ROOM TAX*, is amended by the 
addition and deletion of the following:

Sec. 10-96. Monthly collection by commission treasurer; 
delinquency charges.

(a) These Transient Room Tax Returns and revenues 
collected shall be filed and paid to the Treasurer of the 
Radcliff Recreation, Convention and Tourist Commission no 
later than the 20th of each month following the previous past 
month in which said tax was to have been charged and 
collected. In other words, the tax collected July 1, 
1988, thru July 31, 1988, shall be reported on the return 
and paid to the commission no later than August 20, 1988. 
Each entity shall file a monthly return, in 
duplicate, on a form to be authorized, together with the 
tax due.

(b) Any tax imposed by this article which shall 
remain unpaid after it becomes due and payable, as set 
forth herein, shall have added to it a penalty of ten (10) 
percent, regardless of the period of any delinquency, 
together with interest at a rate of two (2) percent for 
each month of delinquency or fraction thereof, until paid. 
For example, taxes to be paid in the sum of one thousand 
hundred dollars ($1,000.00) ($1000.00) for a particular 
month would then result in a tax bill of one thousand 
hundred dollars ($1,000.00) ($1000.00) for the principal 
sum of tax, plus one hundred ten dollars ($110.00) 
($110.00) for the ten (10) percent penalty, plus twenty 
twenty-four dollars ($20.00) ($24.00) for one month's 
(12) months' delinquency, totaling one thousand 
hundred and twenty ($1,220.00) ($1220.00), if the original thousand-dollar hundred-dollar-tax was not paid for a period of one (1) month twelve-(12) 
months past its due date. The tax imposed by this article 
shall be in addition to other general taxes and the 
occupational or business license tax presently in force. 
(Ord. of 3-21-88, Sec. 2)

Sec. 10-104. Commission to audit businesses; to bring 
civil action.

The Commission shall have the privilege of auditing 
the subject businesses' books for enforcement purposes. 
If the Transient Room Tax Return is not filed nor 
paid within thirty (30) ninety-(90) days of the due date, 
the commission may bring a civil action to enforce this 
article. (Ord. of 3-21-88, Sec. 10)

Sec. 10-105. Commission to bring criminal action.

Any violation of any section of this article shall be 
deemed to be a violation of the Kentucky Revised Statutes 
and each day of non-compliance or violation shall be
considered a separate offense. This criminal violation shall be in addition to any other civil remedies available to the City of Radcliff, Kentucky.

Sec. 10-106. Commission membership determined by law.

Membership in the Radcliff Recreation, Convention and Tourist Commission shall be determined in accordance with KRS 91A.350 et. seq., and all other relevant and appropriate statutes and laws. (Ord. of 3-21-88, Sec. 11)

Read at a meeting of the Radcliff City Council on the 21st day of February, 1989; a second reading was held on the 22nd day of February, 1989; said Ordinance was READ, PASSED and APPROVED on the 22nd day of February, 1989.

[Signature]
MAYOR, CITY OF RADCLIFF

ATTEST:

[Signature]
CITY CLERK
BOARD OF ADJUSTMENT
PUBLIC HEARING
The Redcliff Board of Adjustment will hold a public hearing on April 11, 1991, at
7:00 P.M. at Redcliff City Hall, 411 W. Lincoln Trail Blvd, to consider a dimensional
variance request submitted by James A. and Sue Smith proposing a 2 foot left side
yard setback located at 2871 Delta Court.

AN ORDINANCE AMENDING CHAPTER 10, ARTICLE VI,
ENTITLED "TRANSIENT ROOM TAX", OF THE CODE OF
ORDINANCES FOR THE CITY OF RADCLIFF, KENTUCKY

WHEREAS, the City Council of the City of Radcliff, Kentucky, adopted an
Ordinance establishing the Code of Ordinances of the City of Radcliff,
Kentucky, on the 21st day of February, 1978; and

WHEREAS, the City Council is desirous of amending said Ordinance under
Chapter 10, Article VI, entitled "Transient Room Tax" as follows:

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RADCLIFF, KENTUCKY, AS
FOLLOWS:

Chapter 10, Article VI, is amended by the addition and deletion of the
following:

Sec. 10-95. Establishment of commission; imposition.

The Radcliff City Council establishes the "Radcliff Recreation,
Convention and Tourism Tourist Commission" and levies a transient room
tax per KRS 91A.350. The imposition and collection of this transient
room tax shall be on the day beginning July 1, 1988, and each day
thereafter.

Sec. 10-96. Monthly collection by commission treasurer; delinquency
charges.

(a) These Transient Room Tax Returns and revenues collected shall
be filed and paid to the Treasurer of the Radcliff Recreation,
Convention and Tourism Tourist Commission no later than the twentieth
day following the previous month in which said tax was charged and
collected. In other words, the tax collected July 1, 1988, thru July
31, 1988, shall be reported on the return and paid to the commission no
later than August 20, 1988. Each entity shall file a monthly return, in
duplicate, on forms to be authorized, together with the tax due.

Sec. 10-96(b), 10-97, 10-98, 10-99, 10-100, 10-101, 10-102, 10-103,
10-104 and 10-105 shall remain the same.

Sec. 10-106. Commission membership determined by law.

Membership in the Radcliff Recreation, Convention and Tourism
Tourist Commission shall be determined in accordance with KRS 91A.350 et
seq., and all other relevant and appropriate statutes and laws.

Read at a meeting of the Radcliff City Council on the 19th day of
March 1991; a second reading was held on the 21st day of
March 1991; said Ordinance was READ, PASSED and APPROVED on
the 21st day of March 1991.

ATTEST:

CITY CLERK

MAYOR, CITY OF RADCLIFF
Economic Impact

The Radcliff/Fort Knox Convention and Tourism Commission is a self-supporting organization that does not rely on local tax dollars to support its mission. The Commission derives its funds from a 3% transient room tax paid by travelers that spend the night in Radcliff hotels.

Statistics released by the Kentucky Tourism, Arts and Heritage Cabinet show that tourism in Hardin County was up 5.4 percent in 2010 over 2009. Statewide tourism showed a significant increase of 4.8 percent, for a total of $7.2 billion in direct economic impact.

Hardin County surpassed Daviess County in impact ranking and is now the seventh highest grossing county, with $162,960,313 in direct tourism expenditures. Hardin County’s income increased $8,379,370 over 2009.

In 2010, tourism in Hardin County resulted in the employment of 3,036 people.
91A.350 Local tourist and convention commissions — Continued funding.

(1) The local governing bodies of counties containing cities of the first class and the local governing bodies of the cities of the first class located therein may, by joint or separate action, establish tourist and convention commissions for the purpose of promoting convention and tourist activity. The local governing body of a consolidated local government may establish or maintain tourist and convention commissions for the purpose of promoting convention and tourist activity.

(2) Except in a county containing a consolidated local government, the local governing bodies of counties containing cities of the second through sixth classes and the local governing bodies of the cities of the second through sixth classes located therein may, by joint or separate action, establish tourist and convention commissions for the purpose of promoting and developing convention and tourist activities and facilities.

(3) The local governing bodies of two (2) or more counties may jointly establish tourist and convention commissions for the purpose of promoting convention and tourist activities and facilities.

(4) The local governing bodies of two (2) or more counties, which may include a consolidated local government, may jointly establish tourist and convention commissions for the purpose of promoting convention and tourist activities and facilities.

(5) Tourist and convention commissions may continue to fund recreational activities or projects not related to tourism or conventions that were funded by the commission prior to July 13, 1990, at a level no greater than that provided by the commission in the 1990 fiscal year.

(6) For the purpose of promoting recreational, convention, and tourist activity in cities and counties served by joint playground and recreation boards established under KRS 97.035; to provide the boards with the same authority to issue revenue bonds granted to cities by KRS 58.010 to 58.150 and 103.200 to 103.285; and to authorize the boards to build and issue bonds for facilities located on leasehold and permithold land.

Effective: July 15, 2002


Formerly codified as KRS 83.340.
91A.360 Membership of tourist and convention commissions – Terms – Officers and employees – Audit.

(1) The commission established pursuant to KRS 91A.350(2) shall be composed of seven (7) members to be appointed, in accordance with the method used to establish the commission. Members of a commission established by joint action of the local governing bodies of a county and a city or cities located therein shall be appointed, jointly, by the chief executive officers of the local governing bodies that established the commission. Members of a commission established by separate action of the local governing body of a county or a city located therein shall be appointed separately by the chief executive officer of the local governing body that established the commission. The chief executive officer of a city shall mean the mayor and the chief executive officer of a county shall mean the county judge/executive. Appointments to a commission shall be made by the appropriate chief executive officer or officers in the following manner:

(a) Two (2) commissioners shall be appointed from a list of three (3) or more names submitted by the local city 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 both the city and county, then three (3) commissioners shall be appointed from a list of six (6) or more names submitted by it. If no formal local city or 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 appropriate chief executive officer or officers from persons residing within the jurisdiction of the commission and representing local hotels or motels. A local city or 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 city or 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 appropriate chief executive officer or officers 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 chamber or chambers of commerce existing within those governmental units, which by joint or separate action have established the commission. If the commission is established by joint action of a county and a city or cities, then each chamber of commerce shall submit a list of three
(3) names, and the chief executive officers of the participating governmental units shall jointly appoint one (1) commission member from the aggregate list. 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 appropriate chief executive officer or officers from persons residing within the jurisdiction of the commission and representing local businesses.

(d) Two (2) commissioners shall be appointed in the following manner:

1. By the chief executive officer of the county or city, if the commission has been established by separate action of a county or city; or

2. One (1) each by the chief executive officer of the county and by the chief executive officer of the most populous city participating in the establishment of the commission, if the commission has been established by joint action of a county and a city or cities.

(2) A candidate submitted for appointment to the commission, pursuant to subsection (1)(a) to (1)(c), shall be appointed by the appropriate chief executive officer or officers 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, the appropriate chief executive officer or officers shall appoint two (2) 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) The commission shall elect from its membership a chairman and a treasurer, and may employ personnel and make contracts necessary to carry out the purpose of KRS 91A.350 to 91A.390. The 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. 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.

(5) The books of the commission and its account as established in KRS 91A.390(2) shall be audited annually by an independent auditor who 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.
(6) A commissioner may be removed from office, by joint or separate action, of the appropriate chief executive officer or officers of the local governing body or bodies that established the commission, as provided by KRS 65.007.

**Effective:** July 14, 2000


**Formerly codified as** KRS 83.345.
91A.370 Tourist and convention commission in county containing city of first class or consolidated local government.

(1) Except in a county containing a consolidated local government, the commission established pursuant to KRS 91A.350(1) shall be composed of nine (9) members to be appointed by the mayor of the largest city in the county, the county judge/executive and the Governor of the Commonwealth.

(2) Except in a county containing a consolidated local government, the mayor of the largest city in the county shall appoint three (3) commissioners in the following manner:

(a) One (1) commissioner from a list submitted by the local city hotel and motel association;

(b) One (1) commissioner from a list submitted by the chamber of commerce of the largest city in the county; and

(c) One (1) commissioner from a list submitted by the local restaurant association or associations.

(3) Except in a county containing a consolidated local government, the county judge/executive shall, with the approval of the fiscal court, appoint three (3) commissioners in the following manner:

(a) One (1) commissioner from a list submitted by the local county hotel and motel association, provided that if only one (1) local hotel and motel association exists which covers both the city and county, then the local hotel and motel association shall submit a list to the county judge/executive;

(b) One (1) commissioner from a list submitted by the board of directors of the largest incorporated thoroughbred horse racing concern in the county, which list shall contain only directors, officers, or employees of that corporation; and

(c) One (1) commissioner who is a resident of the county and who has an active interest in the convention and tourist industry.

(4) Except in a county containing a consolidated local government, the Governor shall appoint three (3) commissioners in the following manner:

(a) One (1) commissioner from a list submitted by the State Fair Board;

(b) One (1) commissioner from a list submitted by the local countywide air board; and

(c) One (1) commissioner shall be appointed, in those counties not containing a consolidated local government, who is a resident of the county. In those counties containing a consolidated local government, one (1) commissioner shall be appointed who is a resident of the area comprising the consolidated local government.

(5) Vacancies shall be filled in the manner that original appointments are made.

(6) When a list as provided in subsections (2) and (3) of this section contains less than three (3) names or when a selection from such list is not made, the appointing authority shall request in writing the submission of a new list of names.
(7) Except in a county containing a consolidated local government, the commissioners shall be appointed for a term of three (3) years, provided that in making the initial appointments, the mayor, county judge/executive, and Governor of the Commonwealth shall each appoint one (1) commissioner for a term of one (1) year, one (1) commissioner for a term of two (2) years, and one (1) commissioner for a term of three (3) years.

(8) Upon the establishment of a consolidated local government in a county where a city of the first class and a county containing such city have had in effect a cooperative compact pursuant to KRS 79.310 to 79.330, the commission shall have nine (9) members. Six (6) members of the commission shall be appointed by the mayor of the consolidated local government pursuant to the provisions of KRS 67C.139 for a term of three (3) years. The Governor of the Commonwealth shall appoint three (3) members of the commission for a term of three (3) years. Incumbent members upon the establishment of the consolidated local government shall continue to serve as members of the board for the time remaining of their current term of appointment.

(9) The commission 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 purposes of KRS 91A.350 to 91A.390. 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.

(10) The books of the commission shall be audited by an independent auditor who shall make a report to the commission, to the organizations submitting names from which commission members are selected, and to the mayor of a city or a consolidated local government, the county judge/executive in counties not containing a consolidated local government, and the Governor of the Commonwealth.

(11) Commission members appointed by the Governor shall serve at the pleasure of the Governor. Commission members appointed by the mayor of a city or a consolidated local government or the county judge/executive may be removed as provided by KRS 65.007.

Effective: July 15, 2002


Formerly codified as KRS 83.346.
91A.372 Membership of tourist and convention commission in urban-county government — Terms — Officers and employees — Audit.

(1) The commission established pursuant to KRS 91A.350(2) by an urban-county government shall be composed of nine (9) members appointed by the mayor of the urban-county government in the following manner:

(a) Three (3) commissioners from a list submitted by the local hotel and motel association.

(b) One (1) commissioner from a list submitted by the local restaurant association or associations.

(c) One (1) commissioner from a list submitted by the local chamber of commerce.

(d) Four (4) commissioners who shall be residents of the urban-county.

(2) 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, the chief elective official of the urban-county shall appoint three (3) commissioners for a term of three (3) years, three (3) commissioners for a term of two (2) years and three (3) commissioners for a term of one (1) year.

(4) The commission 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.350 to 91A.390. 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 event coordinators, advertising firms, chambers of commerce, publishers and printers.

(5) The books of the commission shall be audited by an independent auditor who shall make a report to the commission, to the organizations submitting names from which commission members are selected, and to the mayor of the urban-county government.

Effective: July 14, 2000

91A.380 Membership of joint recreational, tourist and convention commissions -- Terms -- Officers and employees -- Audits -- Removal of commissioners.

(1) The commission established pursuant to KRS 91A.350(3) shall be composed of six (6) members from each county to be appointed by the county judge/executive, with the approval of the fiscal court, one (1) of whom shall be a member of the General Assembly in whose district the county or part of the county is located in the following manner:

(a) One (1) commissioner from a list of at least three (3) persons submitted by the local restaurant association or associations;
(b) One (1) commissioner from a list of at least three (3) persons submitted by the local chamber of commerce;
(c) One (1) commissioner by the county judge/executive; and
(d) Two (2) commissioners from a list of at least six (6) persons submitted by the local hotel and motel association or associations.

(2) 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, the county judge/executive shall appoint two (2) commissioners for a term of three (3) years, two (2) commissioners for a term of two (2) years, and two (2) commissioners for a term of one (1) year.

(4) The commission 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.350 to 91A.390. 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.

(5) The books of the commission and its account as established in KRS 91A.390(2) shall be audited by an independent auditor who shall make a report to the commission, to the organizations submitting names from which commission members are selected, to the State Auditor of Public Accounts, and to the county judge/executive of each county. A copy of the audit report shall be made available by the commission to members of the public upon request and at no charge.

(6) A commissioner may be removed from office as provided by KRS 65.007.

Effective: July 14, 2000


Formerly codified as KRS 83.347.
91A.390 Room tax -- Special transient room tax — Authorization for additional tax by a county with a city of the first class, urban-county governments, and multicity county tourist and convention commissions — Revenue bonds.

(1) The commission shall annually submit to the local governing body or bodies which established it a request for funds for the operation of the commission. The local governing body or bodies shall include the commission in the annual budget and shall provide funds for the operation of the commission by imposing a transient room tax, not to exceed three percent (3%) of the rent for every occupancy of a suite, room, or rooms, charged by all persons, companies, corporations, or other like or similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodations businesses. In addition to the three percent (3%), the local governing body may impose a special transient room tax not to exceed one percent (1%) for the sole purpose of meeting the operating expenses of a convention center. A transient room tax imposed by an urban-county government shall not exceed four percent (4%) of the rent for every occupancy of a suite, room, or rooms, charged by all persons, companies, corporations, or other like or similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or like or similar accommodations businesses. Transient room taxes shall not apply to the rental or leasing of an apartment supplied by an individual or business that regularly holds itself out as exclusively providing apartments. Apartment means a room or set of rooms, in an apartment building, fitted especially with a kitchen and usually leased as a dwelling for a minimum period of thirty (30) days or more. The local governing body or bodies that have established a commission by joint or separate action shall enact an ordinance for the enforcement of the tax measure enacted pursuant to this section and the collection of the proceeds of this tax measure on a monthly basis.

(2) All moneys collected pursuant to this section and KRS 91A.400 shall be maintained in an account separate and unique from all other funds and revenues collected, and shall be considered tax revenue for the purposes of KRS 68.100 and KRS 92.330.

(3) A portion of the money collected from the imposition of this tax, as determined by the, tax levying body, upon the advice and consent of the tourist and convention commission, may be used to finance the cost of acquisition, construction, operation, and maintenance of facilities useful in the attraction and promotion of tourist and convention business. The balance of the money collected from the imposition of this tax shall be used for the purposes set forth in KRS 91A.350. Proceeds of the tax shall not be used as a subsidy in any form to any hotel, motel, or restaurant. Money not expended by the commission during any fiscal year shall be used to make up a part of the commission's budget for its next fiscal year.

(4) A county with a city of the first class may impose an additional tax, not to exceed one and one-half percent (1.5%) of the room rent. This additional tax, if approved by the local governing body, shall be collected and administered in the same manner as the regular tax and shall be used for the purpose of funding additional promotion of tourist and convention business.
(5) An urban-county government may impose an additional tax, not to exceed one percent (1%) of the room rents included in this subsection. This additional tax shall be collected and administered in the same manner as the regular tax with the exception that this additional tax shall be used for the purpose of funding the purchase of development rights program provided for under KRS 67A.845.

(6) Local governing bodies which have formed multicounty tourist and convention commissions as provided by KRS 91A.350(3) may impose an additional tax, not to exceed one percent (1%) of the room rents. This additional tax, if approved by each governing body, shall be collected and administered in the same manner as the regular tax, with the exception that this additional tax shall be used for the purpose of funding regional efforts relating to the promotion of tourist and convention business and convention centers. In no event shall any revenues collected as provided for under KRS 91A.350(3) be utilized for the construction, renovation, maintenance, or additions to any convention center that is located outside the boundaries of the Commonwealth of Kentucky.

(7) The commission, with the approval of the tax levying body, may borrow money to pay its obligations that cannot be paid at maturity out of current revenue from the transient room tax, but shall not borrow a sum greater than can be repaid out of the revenue anticipated from the transient room tax during the year the money is borrowed. The commission may pledge its securities for the repayment of any sum borrowed.

(8) The fiscal court or legislative body of a consolidated local government or city establishing a commission pursuant to KRS 91A.350(1) or (2) and, in its own name, a commission established pursuant to of KRS 91A.350(1) is authorized and empowered to issue revenue bonds pursuant to KRS Chapter 58 for public projects. Bonds issued for the purposes of KRS 91A.350 to 91A.390, may be used to pay any cost for the acquisition of real estate, the construction of buildings and appurtenances, the preparation of plans and specifications, and legal and other services incidental to the project or to the issuance of the bonds. The payment of the bonds, with interest, may be secured by a pledge of and a first lien on all of the receipts and revenue derived, or to be derived, from the rental or operation of the property involved. Bond and interest obligations issued pursuant to this section shall not constitute an indebtedness of the county, consolidated local government, or city. All bonds sold under the authority of this section shall be subject to competitive bidding as provided by law, and shall bear interest at a rate not to exceed that established for bonds issued for public projects under KRS Chapter 58.

(9) A commission established pursuant to KRS 91A.350(3) is authorized and empowered to issue revenue bonds in its own name, payable solely from its income and revenue, pursuant to KRS Chapter 58 for revenue bonds for public projects. Bonds issued for the purposes of KRS 91A.350 to 91A.390, may be used to pay any cost for the acquisition of real estate, the construction of buildings and appurtenances, the preparation of plans and specifications, and legal and other services incidental to the project or to the issuance of the bonds. The payment of the bonds, with interest, may be secured by a pledge of and a first lien on all of the
receipts and revenue derived, or to be derived, from the rental or operation of the property involved. Bond and interest obligations issued pursuant to this section shall not constitute an indebtedness of the county. All bonds sold pursuant to this section shall be subject to competitive bidding as provided by law, and shall not bear interest at rates exceeding those for bonds issued for public projects under KRS Chapter 58.

Effective: July 15, 2002


Formerly codified as KRS 83.350.

Legislative Research Commission Note (7/15/2002). This section was amended by 2002 Ky. Acts chs. 167 and 346, which do not appear to be in conflict and have been codified together.
91A.392 Levy of additional transient room tax by consolidated local government or county containing city of the first or second class — Exceptions — Required repeal of tax upon retirement of bonds.

(1) In addition to the three percent (3%) transient room tax authorized by KRS 91A.390 and the one percent (1%) transient room tax authorized by KRS 153.440, a consolidated local government, or the fiscal court in a county containing a city of the first or second class, except those counties that are included in a multicounty tourist and convention commission under KRS 91A.350, may levy an additional transient room tax not to exceed two percent (2%) of the rent for every occupancy of a suite, room, or rooms charged by all persons, companies, corporations, or other similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or similar accommodations businesses.

(2) All money collected from the tax authorized by this section shall be applied toward the retirement of bonds issued pursuant to KRS 91A.390(8) to finance in part the expansion or construction or operation of a governmental or nonprofit convention center or fine arts center useful to the promotion of tourism located in the central business district of the consolidated local government or the city of the first or second class located in the county.

(3) After the retirement of the bonds provided for in this section, the additional transient room tax levied pursuant to this section shall be void, and the consolidated local government or fiscal court shall take action to repeal the ordinance which levied the tax.

Effective: July 15, 2002


(1) On an annual basis, the Auditor of Public Accounts shall issue audit standards to be followed in the audits authorized by KRS 91A.360(5) and 91A.380(5). These audit standards shall supplement generally accepted audit standards. Upon request, the Auditor of Public Accounts may review the final report and all related work papers and documents of the independent certified public accountant relating to the audit required under KRS 91A.360. Any costs associated with the review or subsequent audit by the Auditor of Public Accounts shall be borne by the commission. If the Auditor of Public Accounts determines that there are substantive discrepancies in the commission's books or account, the Auditor of Public Accounts shall notify the director of the commission, the county attorney, and the appropriate legislative body of its findings.

(2) Any resident of the county may bring an action in the Circuit Court to enforce the provisions of KRS 91A.350 to 91A.390. The Circuit Court shall hear the action and, on a finding that the commission has violated the provisions of KRS 91A.350 to 91A.390, shall order the commission to comply with the provisions. The Circuit Court, in its discretion, may allow the prevailing party, other than the commission, court costs, to be paid from the commission's account.

Effective: July 14, 2000

91A.400 Restaurant tax in cities of fourth and fifth classes.

In addition to the three percent (3%) transient room tax authorized by KRS 91A.390, the city legislative body in cities of the fourth and fifth classes may levy an additional restaurant tax not to exceed three percent (3%) of the retail sales by all restaurants doing business in the city. All moneys collected from the tax authorized by this section shall be turned over to the tourist and convention commission established in that city as provided by KRS 91A.350 to 91A.390.

Effective: July 14, 1992