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commissioners for a term of two (2) years and three (3) commissioners for a term of one (1) year. Subsequent appointments shall be for three year terms.

**SECTION FIVE:** To provide funds for the operation of the Commission, there is imposed a transient room tax of three (3%) percent on the rent of every occupancy of a suite, room or rooms similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodation businesses and that said transient room tax shall apply to rent or to occupancy of a room in a motor court, motel, hotel, inn or like or similar accommodation businesses for a consecutive period or thirty (30) days or less in Grayson County, Kentucky.

**SECTION SIX:** These collecting parties shall collect and pay the transient room tax to the Grayson County Fiscal Court and the Grayson County Fiscal Court is authorized to take all appropriate action to provide for the collection and enforcement of these taxes.

**SECTION SEVEN:** These taxes shall be paid to the Grayson Fiscal Court no later than thirty (30) days following the month in which said taxes were to have been collected. Each collecting agent shall file a return in duplicate on a form which is provided for said purpose, a copy of which is attached to this ordinance. The failure to properly fill out and return said reporting form and taxes to the appropriate agency shall be subject to such civil and criminal remedies as are available in the Kentucky Revised Statutes for failure to make required disposition of property as provided by the Kentucky Revised Statutes and by this Ordinance.