CITY COUNCIL
ATLANTA, GEORGIA

11-O-1057

AN ORDINANCE

BY: COUNCILMEMBER KWANZA HALL

AN ORDINANCE TO AMEND SECTION 146-79 OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA FOR PURPOSES OF INCREASING THE HOTEL/MOTEL TAX LEVIED AND ASSESSED FROM 7% TO 8% PURSUANT TO O.C.G.A. 48-13-51(b)(7)(A); AND FOR OTHER PURPOSES.

WHEREAS, O.C.G.A. § 48-13-51 (a) (1) (A) authorizes that The governing authority of each municipality in this state may levy and collect an excise tax upon the furnishing for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, the municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value....; and

WHEREAS, Section 146-79 of the Code of Ordinances of the City of Atlanta authorizes that: there is levied and assessed and there shall be paid a tax of seven percent of the rent for every occupancy of a guestroom in a hotel in the city; in accordance with O.C.G.A. § 48-13-51 (a) (1) (A); and

WHEREAS, In the 2001 General Assembly, the Legislature of the State of Georgia amended O.C.G.A. 48-13-51(b)(7)(A) enabling the City to increase its hotel/motel tax from 7% to 8%; and

WHEREAS, the Georgia Department of Community Affairs (DCA) requires local governments, imposing a hotel/motel tax, to file a copy of their most current resolution or ordinance providing for the tax with DCA.

NOW THERFORE THE COUNCIL OF THE CITY OF ATLANTA HEREBY ORDAINS that:

Section 1. that O.C.G.A. 48-13-51 (a) authorizes that the City may levy and collect an excise tax upon the furnishing for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, the municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value.

Section 2. Section 146-79 of the Code of Ordinances of the City of Atlanta which currently reads:

Sec. 146-79. --Levied

There is levied and assessed and there shall be paid a tax of seven percent of the rent for every occupancy of a guestroom in a hotel in the city.

is hereby amended by increasing the amount of the Hotel/Motel Tax from seven (7) percent to eight (8) percent for the purposes and in the manner specified by the aforementioned amendment to O.C.G.A. 48-13-51(b)(7)(A); such that the amended Sec. 146-79 of the Code of Ordinances of the City of Atlanta reads:

Sec. 146-79. - Levied

There is levied and assessed and there shall be paid a tax of **eight** percent **(8%)** of the rent for every occupancy of a guestroom in a hotel in the city.

Section 3 All ordinances and parts of ordinances in conflict herewith are hereby repealed.

A true copy, **ADOPTED by the Atlanta City Council** **July 18, 2011**
RETURNED WITHOUT SIGNATURE OF THE MAYOR
APPROVED as per City Charter Section 2-403 **July 27, 2011**

Deputy Clerk