

DEKALB COUNTY

ITEM NO. H5

BOARD OF COMMISSIONERS**HEARING TYPE**

Preliminary

BUSINESS AGENDA / MINUTES**MEETING DATE:** May 28, 2013**ACTION TYPE**

Ordinance

SUBJECT: Hotel-Motel Tax Levy**DEPARTMENT:** Finance**PUBLIC HEARING:**☐ Yes☒ No**ATTACHMENT:** ☒ Yes ☐ No**INFORMATION**

Joel Gottlieb

CONTACT:

Finance Director

PAGES: 3**PHONE NUMBER:**

404-371-2741

PURPOSE:

To consider enacting an Ordinance authorizing a hotel-motel tax levy at a rate of 8% pursuant to Official Code of Georgia Annotated § 48-13-51(b).

NEED/IMPACT:

The Georgia General Assembly has by local Act authorized DeKalb County to levy an excise tax at a rate not to exceed eight (8) percent of the charge for the furnishing for value to the public of any room or rooms, lodgings, or accommodations. The current excise tax is five (5) percent, with two (2) percent of that amount appropriated for the promotion of tourism, conventions and trade shows by contract with the DeKalb Convention and Visitors Bureau. As permitted by State law, one-half of the amount collected above the current rate will be expended for the promotion of tourism, conventions and trade shows by contract with the DeKalb Convention and Visitors Bureau. The remaining one-half will be expended for tourism product development, including but not limited to capital costs and operating expenses of the Porter Sanford Performing Arts Center.

The Ordinance amends the Code of DeKalb County to implement the rate change.

RECOMMENDATION(S):

Adopt and approve the attached Ordinance.

ORDINANCE

AN ORDINANCE OF THE GOVERNING AUTHORITY OF DEKALB COUNTY, GEORGIA TO AMEND CHAPTER 24 TO LEVY AN EXCISE TAX OF EIGHT (8) PERCENT UPON THE FURNISHING FOR VALUE TO THE PUBLIC OF ROOMS, LODGINGS OR ACCOMODATIONS, AND FOR OTHER PURPOSES.

WHEREAS, pursuant to a H.B. 613, a local Act of the 2013 Georgia General Assembly, and O.C.G.A. § 48-13-51(b), the governing authority of DeKalb County is authorized to levy an excise tax at a rate not to exceed eight (8) percent of the charge for the furnishing for value to the public of any room or rooms, lodgings, or accommodations; and

WHEREAS, Section 24-84 of the Code of DeKalb County currently provides for a tax of five (5) percent on the rent for occupancy of a guestroom in the unincorporated area of DeKalb County, less than the rate charged by surrounding jurisdictions; and

WHEREAS, as authorized by State law, one-half of the amount collected above the current rate will be expended for the promotion of tourism, conventions and trade shows by contract with the DeKalb Convention and Visitors Bureau, and the remaining one-half will be expended for tourism product development, including but not limited to capital costs and operating expenses of the Porter Sanford Performing Arts Center; and

NOW, THEREFORE, be it ordained by the governing authority of DeKalb County, Georgia, and it is hereby ordained by the authority of same, that Chapter 24 of the Code of DeKalb County, as Revised 1988, be and the same is hereby amended as follows:

PART I. ENACTMENT

Section 24-84 of the Code of DeKalb County, as Revised 1988, is amended to read as follows:

Sec. 24-84. Imposition; rate.

(a) There shall be imposed, assessed, levied and paid an excise tax of eight (8) percent of the rent for occupancy of a guestroom in a hotel in the unincorporated area of the county, as authorized by O.C.G.A. § 48-13-51(b).

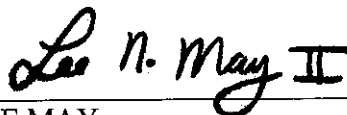
PART II. EFFECTIVE DATE

This ordinance shall become effective immediately after adoption by the Board of Commissioners and approval by the Chief Executive Officer.

PART III. SEVERABILITY

Should any section or provision of this ordinance be declared by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity of the ordinance as a whole nor any part thereof other than the part so declared invalid or unconstitutional. All ordinances or resolutions or parts thereof in conflict with this ordinance are repealed.

MAY **ADOPTED** by the DeKalb County Board of Commissioners, this 28 day of MAY, 2013.



LEE MAY
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

MAY **APPROVED** by the Chief Executive Officer of DeKalb County, this 30 day of MAY, 2013.



W. BURRELL ELLIS, JR.
Chief Executive Officer
DeKalb County, Georgia

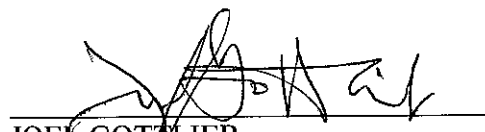
ATTEST:



BARBARA H. SANDERS, CCC

Clerk to the Board of Commissioners and
Chief Executive Officer

APPROVED AS TO SUBSTANCE:



JOEL GOTTLIEB
Director of Finance

APPROVED AS TO FORM:

O.V. BRANTLEY
Interim County Attorney