

## **ORDINANCE 2025-005**

### **AN ORDINANCE OF THE CITY OF SMYRNA, GEORGIA, PROVIDING FOR THE AMENDMENT OF THE CODE OF ORDINANCES OF THE CITY OF SMYRNA AS IT RELATES IMPOSITION AND RATE OF TAX.**

**Amend Section 94-52 dealing with the imposition and rate of Hotel Motel tax so as to update the ordinance consistent with state law.**

- (a) There shall be paid a tax of eight percent of the rent for every occupancy of a guestroom in a hotel in the city.
- (b) Five percent of the eight percent of the excise tax shall be paid the Cobb-Marietta Coliseum and Exhibit Hall Authority for the following purposes:
  - (1) At least 62½ percent of the total excise tax shall be expended for the purpose of:
    - a. Promoting tourism, conventions, and trade shows.
    - b. Funding, supporting, acquiring, constructing, renovating, improving and equipping buildings, structures and facilities, including, but not limited to, a coliseum, exhibit hall, conference center, performing arts center, or any combination thereof, for convention, trade show, athletic, musical, theatrical, cultural, civic and performing arts purposes, and other events and activities for similar and related purposes, acquiring the necessary property therefor, both real and personal, and funding all expenses incident thereto, and supporting, maintaining and promoting such facilities owned, operated or leased by or to the Cobb-Marietta Coliseum and Exhibit Hall Authority.
    - c. For some combination of such purposes.
  - (2) At least 50 percent of the total excise tax shall be expended for the purpose of funding, supporting, acquiring, constructing, renovating, improving and equipping buildings, structures and facilities, including, but not limited to, a coliseum, exhibit hall, conference center, performing arts center, or any combination thereof, for convention, trade show, athletic, musical, theatrical, cultural, civic and performing arts purposes, and other events and activities for similar and related purposes, acquiring the necessary property therefor, both real and personal, and funding all expenses incident thereto, and supporting, maintaining and promoting such facilities owned, operated or leased by or to the Cobb-Marietta Coliseum and Exhibit Hall Authority.
  - (3) Amounts so expended shall be expended only through a contract with the state, a department of state government, a state authority, a convention and visitors bureau authority created by local act of the General Assembly for a municipality, the Cobb-Marietta Coliseum and Exhibit Hall Authority, or a private sector nonprofit organization or through a contract with some combination of such entities. The aggregate amount of all excise taxes imposed under this paragraph and all sales and use taxes, and other taxes imposed by the county, or the city or both on the value of rooms, lodgings and accommodations shall not exceed 13 percent provided, however, that any sales tax for educational purposes which is imposed pursuant to Article VIII, Section VI, Paragraph IV of the Constitution shall not be included in calculating such limitation., Any tax levied pursuant to this agreement shall terminate not later than December 31, 2053 , provided that during any period which there remains outstanding any obligation issued to fund a facility as contemplated by this paragraph, secured in whole or in part by a pledge of a tax authorized under this Code section , the power of the City to impose and distribute the tax imposed by this paragraph shall not be diminished or

impaired and the city shall not cease to levy the tax in any manner that will impair the interests and rights of the holder of any such obligation. This proviso shall be for the benefit of the holder of any such obligation and, upon the issuance of any such obligation by the Cobb-Marietta Coliseum and Exhibit Hall Authority, shall constitute a contract with the holder of such obligation. Notwithstanding any other provision of this Code section to the contrary, as used in this paragraph, the term "fund" or "funding" shall include the cost and expense of all things deemed necessary by a local coliseum and exhibit hall authority or a downtown development authority for the construction and operation of a facility or facilities, including, but not limited to, the study, operation, marketing, acquisition, construction, financing, including the payment of principal and interest on any obligation of the local coliseum and exhibit hall authority or the downtown development authority and any obligation of the local coliseum and exhibit hall authority or the downtown development authority to refund any prior obligation of the local coliseum and exhibit hall authority or the downtown development authority, development, extension, enlargement, or improvement of land, waters, property, streets, highways, buildings, structures, equipment, or facilities and the repayment of any obligation incurred by an authority in connection therewith; "obligation" shall include bonds, notes, or any instrument creating an obligation to pay or reserve moneys and having an initial term of not more than 37 years; "facility" or "facilities" means any of the buildings, structures, and facilities described in subparagraph (B) of this paragraph and any associated parking areas or improvements originally owned or operated incident to the ownership or operation of such facility used for any purpose or purposes specified in subparagraph (B) of this paragraph by a local coliseum and exhibit hall authority or a downtown development authority; and "downtown development authority" means a downtown development authority created by local Act of the General Assembly for a municipality pursuant to a local constitutional amendment.

This ordinance shall take effect on May 19, 2025 and is passed and duly adopted this 19th day of May 2025.



The Honorable Derek Norton  
Mayor, City of Smyrna, Georgia

**ATTEST:**



Heather K. Peacon-Corn  
City Clerk, City of Smyrna, Georgia

CITY SEAL:



**Approved as to form:**



Scott Cochran, City Attorney