

**AN ORDINANCE TO AMEND PART II, CHAPTER 94, ARTICLE III, -
HOTEL/ MOTEL EXCISE TAX OF THE CODE OF ORDINANCES
OF THE CITY OF DECATUR, GEORGIA**

WHEREAS, the 2020 Strategic Plan, having a robust public outreach process, established specific principles, goals, and action items for the City of Decatur through 2030; and

WHEREAS, the Code of Ordinances City of Decatur, Georgia was codified in 1967; and

WHEREAS, the City Commission wishes to approve amendments to Part II, Chapter 94, Article III of the Code of Ordinances of the City of Decatur to collect the Hotel/ Motel Excise Tax of Short Term Rentals; and

WHEREAS, said amendments will promote the morals, good order, security, prosperity, and the general welfare of present and future inhabitants of the City of Decatur; and

NOW THEREFORE, BE IT ORDAINED by the City Commission of the City of Decatur, Georgia, and it is hereby ordained by the authority of the same, as follows:

SECTION 1.

Chapter 94, Article III, Section 94-51. – Intent, purpose, and authorization to levy excise tax..- is amended as follows:

Item 1.

Insert Section 94-51. – Intent, purpose, and authorization to levy excise tax, to read as follows:

Sec. 94-51. - Intent, purpose, and authorization to levy excise tax.

- (a) The intent of this article is to levy an excise tax on rooms, lodgings, and accommodations to provide additional funding for the promotion of tourism, conventions, and trade shows in the City of Decatur, Georgia.
- (b) The purpose of this article is to enact 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 occupational taxes to the City of Decatur, Georgia for operating within the city a hotel, motel, inn, lodge, tourist camp, tourist cabin, rental cabin, short term rental, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value.

- (c) This excise tax shall be imposed under the authorization of Act 532(SB 477) of the 2018 Regular Session of the Georgia General Assembly, pursuant to O.C.G.A. § 48-13-51(b).

SECTION 2.

Chapter 94, Article III, Section 94-52. – Definitions, is amended as follows :

Item 1.

Add new term, in alphabetical order, into Section 94-52.. - Definitions, to read as follows:

Short term Rental. The primary use of all or part of a dwelling unit by rental for temporary occupancy for dwelling, sleeping, or lodging of less than thirty (30) consecutive days.

SECTION 3.

Chapter 94, Article III, Section 94-53. – Tax rate, is amended as follows :

Item 1.

Insert Section 94-53. – tax rate, to read as follows:

Sec. 94-53. - Tax rate.

There is hereby set and levied on the occupant of a guest room of any hotel/ motel/ cabin/ residence/ lodge/ short term rental located within the city a tax in the amount of eight percent of the gross rent for such occupancy.

SECTION 4.

This ordinance shall take effect immediately.

SECTION 4.

Should any ordinance or part thereof be found to conflict with this ordinance or the provisions thereof, then those sections contained herein shall be deemed controlling.

SO ORDAINED, this 20th day of May, 2024.

Signed: Patti Garrett

Patti Garrett
Mayor

Attest: Meredith Roark

Meredith Roark
City Clerk

