

ORDINANCE NO. 22-04-01

**ORDINANCE OF THE CITY OF HELEN, GEORGIA TO AMEND CHAPTER 14,
BUSINESSES, OF THE OFFICIAL CITY CODE OF HELEN, GEORGIA**

WHEREAS, the City of Helen is a Georgia municipal corporation; and

WHEREAS, the City Commission is the governing authority of the City of Helen; and

WHEREAS, since Chapter 14 of the Helen City Code was originally adopted; various technologies have led to proliferation of short term rental properties, in which residential property owners are in the business of renting their properties out on a short term basis to visitors to the city of Helen, Georgia; and

WHEREAS, this proliferation has created a need for clarification that such short term rental properties are considered businesses for which an occupational tax is due; and

WHEREAS, Section 1.13 of the City Charter of the City Charter of Helen, Georgia provides the City of Helen, Georgia with the power to levy, assess, and collect occupational and business taxes and to license and regulate occupations and businesses; and

NOW, THEREFORE, BE IT ORDAINED, and it is hereby ordained, that Chapter 14, BUSINESSES, of the Official Code of the City of Helen is amended by the amendment of the definition of "Engaged in Business....." that is contained in Sec. 14-26. - Definitions, as follows:

Sec. 14-26. - Definitions.

Engaged in business means that any person shall be deemed engaged in business and thus subject to the requirements of this article when real property owned by the person is offered for rent or rented. *This specifically includes "short term rentals", defined herein as residential spaces located within the city limits of Helen, Georgia, and rented out for overnight accommodations for a period of 1 to 30 nights.* Engaged in business shall further mean a person or persons performing any act of selling any goods or services or solicits business or represents himself to be engaged in business or offers goods or services for sale for payment primarily in an attempt to make a profit, including the sales or services of the character as made by a wholesaler or retailer, or involved in any of the functions performed as a manufacturer, all of the foregoing either as an owner, operator, or agent in any business, trade, profession or occupation within the city.

BE IT FURTHER ORDAINED, and it is hereby ordained, that Chapter 14, BUSINESSES, of the Official Code of the City of Helen; Sec. 14-27. - Occupational tax levied; limitations is further amended by the addition thereto of a section (h), to read as follows:

Sec. 14-27. - Occupation tax levied; limitations.

- (h) Short Term Rental property owners within the City Limits of Helen, Georgia, as defined in Section 14-26 *supra*, shall be required to pay an occupational tax in accordance with this Article. However, only one occupational tax certificate will be required for the short term rental business property owner if the owner of the short term rental property owns multiple short term rental properties within the city limits of Helen, Georgia.

Be it further ordained that no other changes are intended to Chapter 14, BUSINESSES, of the City Code of Helen, Georgia, other than the specific amendment and addition, contained herein.

Be it further ordained, by the Helen City Commission, that any ordinance or resolution previously existing, either replaced by or inconsistent or in conflict with this ordinance, are repealed in their entirety if replaced hereby, and repealed partially to the extent of the conflict or inconsistency of the previous ordinance, and that this ordinance shall become effective upon adoption.

This ordinance approved by the Helen City Commission this 17 day of May, 2022.

_____(SEAL)
Fred Garmon, Mayor

ATTEST: Marilyn Chastain
Marilyn Chastain, City Clerk

APPROVED AS TO FORM: _____
Carl Free, City Attorney

Date: 5-17-22

Passed First Reading 4-19-22

Passed Second Reading 5-17-22

Approved and Adopted 5-17-22