

ORDINANCE 18-6-02

AN ORDINANCE OF THE CITY OF HELEN, GEORGIA, TO AMEND THE OFFICIAL CODE OF THE CITY OF HELEN, GEORGIA, BY THE AMENDMENT OF CHAPTER SIXTY-TWO OF THE HELEN MUNICIPAL CODE: TAXATION; BY AN AMENDMENT TO ARTICLE III, HOTEL-MOTEL EXCISE TAX; SECTION 62-51, LEVY

WHEREAS, the City Commission of Helen, Georgia had deemed it essential to ordain certain regulations related to the operations of Hotels and Motels within the City Limits of Helen; and

WHEREAS, in consideration of these regulations in Ordinance 18-5-01, the Commission has ordained that the maximum stay for a hotel/motel occupancy will be thirty (30) days, and also accordingly determined that Helen Municipal Code regarding Hotel/Motel Excise Tax Collection should also be amended to mirror the state statute thirty (30) days time frame regarding hotel motel tax collection; and

WHEREAS, the prior Helen Municipal Code Section 62-51 had specified ten (10) days as the applicable time frame for Hotel-Motel Tax collection;

NOW THEREFORE, IT IS HEREBY ORDAINED, by the Helen City Commission that The Official Code of The City of Helen, Georgia, is amended by amending Chapter 62, Taxation, Article III, Hotel-Motel ExciseTax; Section 62-51 Levy, by the amendment of that code section as follows:

Chapter 62 - TAXATION

ARTICLE III. - HOTEL-MOTEL EXCISE TAX

Sec. 62-51. - Levy.

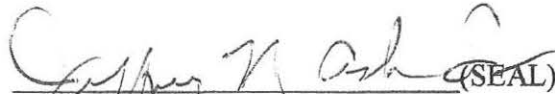
“There is hereby levied, pursuant to O.C.G.A. 48-13-51(b)(2), an excise tax at the rate of eight percent of the rent paid for the occupancy of any room or rooms, lodging or accommodations, furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, the city for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, or any other place in which rooms, lodgings or accommodations are regularly furnished for value. No tax shall be levied as provided in this section upon the fees or charges for any rooms, lodgings or accommodations furnished for a period of more than thirty consecutive days or for use as meeting rooms. No tax shall be levied as provided in this section upon the fees or charges for any rooms, lodgings or accommodations furnished for a period of one or more consecutive days for use by state or local government officials or employees when traveling on official business.”

IT BEING THE SOLE PURPOSE OF THIS ORDINANCE to amend the code section by striking the term “ten consecutive days” and replacing said term with “thirty consecutive days”.

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.

BE IT FURTHER ORDAINED, by the Helen City Commission, that this ordinance shall become effective upon adoption.

This ordinance approved by the Helen City Commission this 26 day of June, 2018

 (SEAL)

Jeffrey N. Ash, Sr., Mayor

ATTEST:



Marilyn Chastain, City Clerk

APPROVED AS TO FORM:


Carl Free, City Attorney

Date 6-26-18

Passed First Reading

Passed Second Reading

Approved and Adopted

5-15-18

6-26-18

6-26-18