

**STATE OF GEORGIA
COUNTY OF FULTON**

ORDINANCE NO. 24-06-274

**AN ORDINANCE TO REVISE AND AMEND CHAPTER 28, ARTICLE III, HOTEL
AND MOTEL TAX TO INCREASE THE EXCISE TAX FROM SEVEN PERCENT TO
EIGHT PERCENT AND FOR OTHER PURPOSES**

WHEREAS, the City of Chattahoochee Hills, Georgia (the "City") currently collects an excise tax of seven percent (7%) of the charge for the furnishing for value to the public of any room or rooms, lodgings, or accommodations facilitated or furnished by an innkeeper pursuant to O.C.G.A. § §48-13-50 *et seq.* ("Hotel/Motel Tax"); and

WHEREAS, the City has entered into an intergovernmental agreement ("IGA") with the Chattahoochee Hills Convention and Visitors Bureau Authority ("CVB") regarding the expenditure of the Hotel/Motel Tax; and

WHEREAS, the City and CVB created the Chattahoochee Hills Destination Marketing Organization, Inc. ("DMO"), a non-profit entity, to control and direct the expenditure of a portion of the funds collected under the Hotel/Motel Tax; and

WHEREAS, pursuant to the terms of the IGA, the projects and tourism product development purposes for which a portion of the Hotel/Motel Tax shall be spent are identified therein; and

WHEREAS, the City shall divide the Hotel/Motel Tax such that the City shall retain and use according to the requirements of O.C.G.A. §48-13-51(b)(5) three cents of every eight cents collected as Hotel/Motel Tax (37.50% of the Hotel/Motel Tax); dedicate to the CVB two cents of every eight cents collected as Hotel/Motel Tax (25.00% of the Hotel/Motel Tax); dedicate to the DMO 1.5 cents of every eight cents collected as Hotel/Motel Tax (18.75% of the Hotel/Motel Tax); and, dedicate to tourism product development 1.5 cents of every eight cents collected as Hotel/Motel Tax (18.75% of the Hotel/Motel Tax); and

WHEREAS, the General Assembly passed a local act and signed by the governor on May 6, 2024 authorizing the City to collect the Hotel/Motel Tax at the rate of eight percent (8%) under the terms set forth herein; and

WHEREAS, the City now has authority under Georgia law to increase the hotel/motel excise tax from its current seven percent to eight percent; and

WHEREAS, the City Council is now taking action to increase the hotel/motel excise tax from its current seven percent to eight percent, which can take effect no sooner than the first day of the second month following the adoption of this ordinance.

NOW THEREFORE, the Mayor and Council of the City of Chattahoochee Hills, Georgia ordain that Chapter 28, Article III (*Hotel and Motel Tax*) be amended and be effective on the first day of September, 2024 as hereby adopted and approved to be a part of the Code of Ordinances of the City of Chattahoochee Hills, Georgia.:

Section 1: Chapter 28, Article III (*Hotel and Motel Tax*) is amended by deleting Section 28-51(a) in its entirety and substituting the following language as follows:

- (a) "Effective September 1, 2024, there is imposed, assessed, and levied, and there shall be paid an excise tax of eight percent of the rent for every occupancy of a guest room in a hotel in the city. The tax shall be paid on any occupancy on or after September 1, 2024, within the city limits."

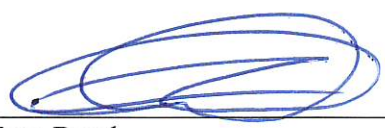
Section 2: Chapter 28, Article III (*Hotel and Motel Tax*) is amended by deleting Sec. Section 28-51(b)(2) in its entirety and substituting the following language as follows:

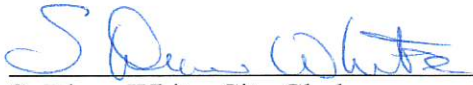
- (b)(2) "Any charges for continuous occupancy after the initial thirty days of continuous occupancy; or".

Section 3: The within ordinance shall become effective on September 1, 2024, and the current ordinance found at Section 28-51(a) shall remain in effect until 11:59 p.m. on August 31, 2025.

Section 4: All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed effective September 1, 2024, to the extent of such conflict.

SO ORDAINED BY THE COUNCIL OF CHATTAHOOCHEE HILLS this the 4th day of June 2024.

Mayor: 
Tom Reed

Attest: 
S. Diane White, City Clerk
(Seal)

