

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE TOWN OF PINE
MOUNTAIN, GEORGIA ("TOWN"), TO INCREASE THE HOTEL/MOTEL TAX FROM
FIVE PERCENT TO EIGHT PERCENT

WHEREAS, pursuant to State law, O.C.G.A. § 48-13-51(a)(2.2), et seq., the Town is authorized to levy an excise tax on the hotels and motels within the Town at a rate of 5% (hereinafter a "Hotel/Motel Tax"), for purposes of among other authorized purposes, (i) promoting tourism conventions and trade shows; (ii) promoting attracting and stimulating and developing conventions and tourism pursuant to O.C.G.A. Section 48-13-55; or (iii) funding supporting acquiring constructing renovating improving and equipping facilities which have the effect of promoting conventions and tourism including but not limited to hotel facility and infrastructure and utility projects; and

WHEREAS, pursuant to State law, the Town currently provides for a tax rate of five percent of the amount paid for a guest room in a hotel or motel within the Town, unless an exemption applies; and

WHEREAS, pursuant to O.C.G.A. § 48-13-50(b)(2), the Town may charge a hotel/motel tax at a rate up to eight percent to make available a designated portion of funds so collected for the purposes of promoting, attracting, stimulating, and developing conventions and tourism and tourism and product development; and

WHEREAS, the Town has adopted a resolution in favor of increasing the Hotel/Motel Tax to 8% and the State General Assembly has passed a local act authorizing such increase.

NOW, THEREFORE BE IT RESOLVED, the Mayor and Town Council of the Town of Pine Mountain publish, state, and promulgate the following ordinance:

Section I: Ordinance Name

1. This ordinance shall be referred to as the Hotel/Motel Tax Ordinance of Pine Mountain, Georgia.

Section II: Intent, Purpose, and Authorization

1. The intent of this ordinance 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 Town.

2. The purpose of this ordinance 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 Town for operating within the special district a hotel, motel, inn, lodge, tourist camp, tourist cabin, rental cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value.

3. This excise tax shall be imposed under the authorization of House Bill 1183 of the 2019-2020 Regular Session of the Georgia General Assembly, pursuant to O.C.G.A. § 48-13-51(b).

Section III: Definitions

The following terms, for the purposes of this ordinance, shall be defined as follows:

1. The Town. The territorial limits of the Town of Pine Mountain, Georgia, under the governing authority of the Town Council and Mayor of Pine Mountain.

2. Town Clerk. The duly appointed Town Clerk or his or her designee.

3. Destination Marketing Organization. A private sector nonprofit organization or other private entity which is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986 that is supported by the tax under this article, government budget allocations, private membership, or any combination thereof and the primary responsibilities of which are to encourage travelers to visit their destinations, encourage meetings and expositions in the area, and provide visitor assistance and support as needed.

4. Due Date. The twentieth (20th) day after the close of monthly period for which tax is to be computed.

5. Estimated Tax Liability. The lodging provider's prospective tax liability based upon the average monthly tax remittance in the prior fiscal year, as adjusted for change in tax rate or substantial change in circumstances due to damage to the hotel.

6. Guest Room. Accommodations occupied, or intended, arranged, or designated for transient occupancy of not more than thirty (30) continuous days, by one (1) or more occupants for the purpose of living quarters or residential use.

7. Hotel. Includes any hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value and shall apply to the furnishing for value of any room, lodging, or accommodation.

8. Innkeeper/Lodging Provider/Operator. Any person who is subject to taxation under this article for the furnishing for value to the public any rooms, lodgings, or accommodations.

9. Monthly Period. Any calendar month of any year.

10. Occupancy. The use or possession, or the right to use or possession, of any room or apartment in a hotel or motel, or the right to use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or apartment.

11. Occupant. Any person (or persons utilizing as a single unit) who, for a

consideration, uses, possesses, or has the right to use or possess, any room or hotel or motel under any lease, concession, permit, right of access, license, agreement or otherwise.

12. Permanent Resident. Any occupant who as of a given date shall have occupied, or has or shall have the right of occupancy, of any guest room in a hotel for more than 30 (thirty) consecutive days.

13. Person. An individual, firm partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, nonprofit corporation or cooperative nonprofit membership, estate, trust, business trust receiver, trustee, syndicate, business entity, or any other group or combination acting as a unit, to include the plural as well as the singular number, excepting, however, the United States of America, the State of Georgia, and any political subdivision of either thereof upon which the Town is without power to impose the tax herein provided.

14. Private Sector Non-Profit Organization. A chamber of commerce, a convention and visitors bureau, a regional travel association, or any other private group organized for similar purposes which is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986; provided, however, that a county or municipality which has prior to April 1, 1990, contracted for a required expenditure under this Code section with a private group which is exempt from federal income tax under provisions of Section 501(c) of the Internal Revenue Code other than Section 501(c)(6) may continue to contract for required expenditures with such a private group.

15. Promoting Tourism, Conventions, and Trade Shows. Planning, conducting, or participating in programs of information and publicity designed to attract or advertise tourism, conventions, or trade shows.

16. Rent. The consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also the amount for which credit is allowed by the lodging provider to the occupant, without any deduction therefrom whatsoever.

17. State Authority. An authority created by state law which serves a state-wide function, including, but not limited to, the Georgia Agricultural Exposition Authority, Georgia Aviation Authority, Georgia Building Authority, Georgia Development Authority, Georgia Environmental Finance Authority, Jekyll Island Authority, Lake Allatoona Preservation Authority, Georgia Medical Center Authority, Georgia Ports Authority, Georgia Regional Transportation Authority, State Road and Tollway Authority, Sports Hall of Fame Authority, Georgia Technology Authority, and Georgia World Congress Center Authority, but shall not mean an authority created for support of a local government or a local purpose or function and shall not include authorities such as area planning and development commissions and any organizational entities they may create, regional commissions and any organizational entities they may create, or local water and sewer authorities.

18. Tax. The excise tax of 8% on occupants imposed by this ordinance, as provided for

by O.C.G.A. § 48-13-51(b).

19. Tax Administrator. The individual appointed by the Town or the Individual of any office of the Town which may in the future be designated as the administrative entity to collect, administer, and complete required annual reporting of the tax.

20. Tourism Product Development, the expenditure of funds for the creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures may include capital costs and operating expenses. Tourism product development may include: (A) Lodging for the public for no longer than 30 consecutive days to the same customer; (B) Overnight or short-term sites for recreational vehicles, trailers, campers, or tents; (C) Meeting, convention, exhibit, and public assembly facilities; (D) Sports stadiums, arenas, and complexes; (E) Golf courses associated with a resort development that are open to the general public on a contract or fee basis; (F) Racing facilities, including dragstrips, motorcycle racetracks, and auto or stock car racetracks or speedways; (G) Amusement centers, amusement parks, theme parks, or amusement piers; (H) Hunting preserves, trapping preserves, or fishing preserves or lakes; (I) Visitor information and welcome centers; (J) Wayfinding signage; (K) Permanent, nonmigrating carnivals or fairs; (L) Airplanes, helicopters, buses, vans, or boats for excursions or sightseeing; (M) Boat rentals, boat party fishing services, rowboat or canoe rentals, horse shows, natural wonder attractions, picnic grounds, river-rafting services, scenic railroads for amusement, aerial tramways, rodeos, water slides, or wave pools; (N) Museums, planetariums, art galleries, botanical gardens, aquariums, or zoological gardens; (O) Parks, trails, and other recreational facilities; or (P) Performing arts facilities.

Section IV: Tax Rate

There is hereby set and levied on the occupant of a guest room of any hotel/motel/cabin/residence/lodge located within the special district a tax in the amount of 8 percent (%) of the gross rent for such occupancy.

Section V: Effective Date

This Ordinance shall take effect on the 1st day of October, 2020.

Section VI: Exemptions

In accordance with O.C.G.A. § 48-13-51(h), the tax imposed by this ordinance shall not apply to (1) Charges made for any rooms, lodgings, or accommodations provided to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty; (2) The use of meeting rooms and other such facilities or any rooms, lodgings, or accommodations provided without charge; (3) Any rooms, lodgings, or accommodations furnished for a period of one or more days for use by Georgia state or local governmental officials or employees when traveling on official business. Notwithstanding the availability of any other means of identifying the person as a state or local government official or employee, whenever a person pays for any rooms, lodgings, or

accommodations with a state or local government credit or debit card, such rooms, lodgings, or accommodations shall be deemed to have been furnished for use by a Georgia state or local government official or employee traveling on official business for purposes of the exemption provided by this paragraph. For purpose of the exemption provided under this paragraph, a local government official or employee shall include officials or employees of counties, municipalities, consolidated governments, or county or independent school districts; or (4) Charges made for continuous use of any rooms, lodgings, or accommodations after the first 30 days of continuous occupancy.

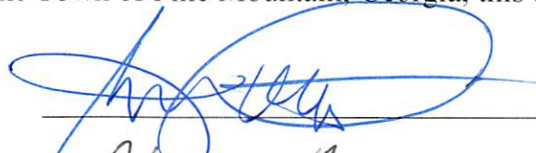
Section VII: Use of Revenue

The proceeds of the Hotel/Motel Tax shall be allocated as follows:

1. 62.5 percent of the total taxes collected shall be expended for promoting tourism, conventions, and trade shows by the Pine Mountain, Georgia Tourism Board or other destination marketing organization designated by the Town; and

2. 37.5 percent of the total taxes collected shall be allocated to the general fund for the Town for expenditure for any legal purpose, provided however, that such funds shall be expended for promoting tourism, conventions, and trade shows by the Pine Mountain, Georgia Tourism Board or other destination marketing organization designated by the Town until the termination of the Intergovernmental Agreement entered into by the Town and the Development Authority of Harris County, Georgia dated December 1, 2007, as may be amended from time to time.

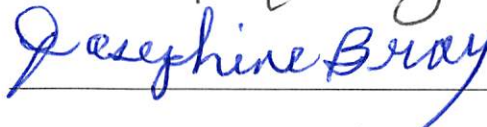
SO ORDAINED by the Council for the Town of Pine Mountain, Georgia, this the 26th day of August, 2020.



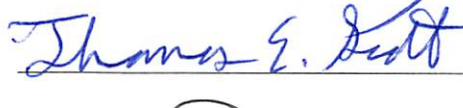
Mayor



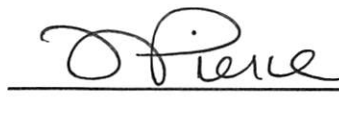
Councilperson



Councilperson



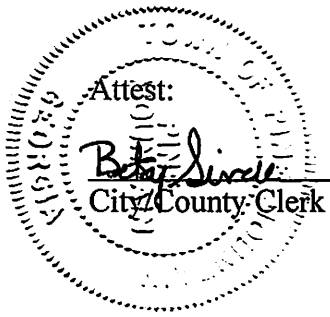
Councilperson



Councilperson

Keith Pendergrass-not in attendance

Councilperson



City/County Clerk

