

STATE OF GEORGIA

COUNTY OF GORDON

**AN AMENDMENT TO THE GORDON COUNTY
MOTEL-HOTEL TAX ORDINANCE**

TITLE: An ordinance to amend the Gordon County Motel-Hotel Tax Ordinance adopted the 21st day of November, 2000 and as amended thereafter, by amending the ordinance so as to specify the tax rate and the use of the proceeds of the tax and for other purposes related thereto.

ENACTMENT CLAUSE: For the purpose of promoting the health, safety and general welfare of the present and future inhabitants of Gordon County and to further the purposes of the Gordon County Motel-Hotel Tax Ordinance as set forth herein, the Board of Commissioners of Gordon County does hereby ordain and enact into law the following changes in the Gordon County Motel-Hotel Tax Ordinance.

Item 1. Article II, Section 16-27 entitled "Tax rate" is hereby amended by omitting "the rate of five (5) percent" and replacing that amount the language which states "the rate of eight (8) percent" so that the new section shall read as follows:

ADD:

Sec. 16-27. Tax rate.

There shall be paid for every occupancy of a guest room in a hotel in the county, a tax at the rate of eight (8) percent of the amount of rent, unless an exemption is provided under section 16-29.

Item 2. Article II, Section 16-40 entitled "Proceeds of the tax" is hereby amended by adding the following language so that the new section shall read as follows:

ADD:

Sec. 16-40. Proceeds of the tax.

The proceeds of this tax shall be used in accordance with O.C.G.A. Section 48-13-51(a)(3) and in accordance with O.C.G.A. Section 48-13-51(b)(5) and (6) with an amount equal to not less than 50 percent of the total amount of taxes collected that exceed the amount of taxes that would be collected at the rate of five (5) percent to be expended for promoting tourism, conventions, and trade shows by the destination marketing organization which is hereby designated as the Convention and Visitor's Bureau of the Gordon County Chamber of Commerce, and the remaining amount of taxes collected that exceed the amount of taxes that would be collected at the rate of five (5) percent to be expended for the development of new and existing parks, trails, and other recreational facilities, and improvements thereto, including programming, and for improving and/or developing physical infrastructure to promote and attract increased tourism to Gordon County as tourism product development.

Item 3. Should any sentence, section, subsection or provision of this Ordinance amending the Gordon County Motel-Hotel Tax Ordinance or application thereof be declared invalid or unconstitutional by any court of competent jurisdiction, such declaration shall not affect the validity of the Gordon County Motel-Hotel Ordinance, as amended, as a whole nor any part thereof that is not specifically declared to be invalid or unconstitutional.

Item 4. This Amendment to the Gordon County Motel-Hotel Ordinance shall take effect and shall be enforced from and after the date of its adoption.

So Adopted and approved by the Board of Commissioners of Gordon County, Georgia, this the _____ day of June, 2013.

Chair, Gordon County
Board of Commissioners

ATTEST:

County Clerk



Gordon County Board of Commissioners

Board of Commissioners

Becky Hood, Chairman
Chad Steward, Vice Chairman
Norris Sexton, Commissioner
Kevin Cunningham, Commissioner
Jeff Gazaway, Commissioner

Randall G. Dowling, Administrator
rdowling@gordoncounty.org

June 5, 2013

Annette Berry, County Clerk
aberry@gordoncounty.org

America's Best Inn
Kenny Akshar
1438 US 41
Calhoun, GA 30701

Re: New Hotel – Motel Tax Rate Effective July 1, 2013

Dear Mr. Akshar:

Gordon County government has received authorization from the Georgia General Assembly to increase the county's hotel-motel tax rate from the current 5% to 8%. Therefore, the Gordon County Board of Commissioners has approved a local amendment to the Gordon County hotel-motel tax ordinance to increase the county's hotel-motel tax rate from 5% to 8% effective July 1, 2013. The proceeds of this tax increase will be used for tourism promotion and development. The county's adopted ordinance is enclosed.

Please have your company prepare for this tax increase as you see fit. Submit your increased hotel-motel taxes in the usual way. Thank you for your attention to this matter.

Very truly yours,

Becky Hood
Gordon County Chairman

Cc: Eddie Peterson, City of Calhoun