

STATE OF GEORGIA

COUNTY OF GORDON

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF GORDON COUNTY, GEORGIA TO AMEND CHAPTER 16 OF THE CODE OF ORDINANCES OF GORDON COUNTY, GEORGIA, PURSUANT TO THE OFFICIAL CODE OF GEORGIA ANNOTATED SECTION 48-13-51 CONCERNING THE IMPOSITION OF THE COUNTY LEVY ON PUBLIC ACCOMMODATIONS; SPECIFYING THE EXCISE TAX TO BE LEVIED; REQUESTING THE SUBMISSION OF SAID RESOLUTION TO BE CONSIDERED FOR THE ENACTMENT OF A LOCAL ACT BY THE GEORGIA GENERAL ASSEMBLY; AND FOR OTHER PURPOSES.

WHEREAS, the General Assembly of the State of Georgia did authorize each county and municipality in Georgia to levy certain excise taxes on rooms, lodgings, and accommodations furnished to the public; and

WHEREAS, the Official Code of Georgia Annotated Section 48-13-51 provides the procedure for a county or a municipality which desires to levy said excise taxes on rooms, lodgings, and accommodations furnished to the public; and

WHEREAS, the Gordon County Board of Commissioners adopted the Gordon County Hotel/Motel Tax Ordinance on November 21, 2000 (and as amended) in accordance with the statutory procedures as set out in Title 48 of the Official Code of Georgia Annotated; and

WHEREAS, the current Gordon County Hotel/Motel Tax, as codified in Chapter 16 of the Gordon County Code of Ordinance, provides for the levy of a tax pursuant to the Official Code of Georgia Annotated Section 48-13-51(a)(3) at the rate of 5 percent for the purpose of promoting tourism, conventions, and trade shows; and

WHEREAS, the General Assembly did amend the provisions of Article 3 of Title 48 concerning the excise tax on rooms, lodgings, and accommodations allowing for the increase in the amount of the levy to 8 percent conditioned upon the adoption of a Resolution by the county governing authority specifying the subsequent tax rate, identifying the projects or tourism product development purposes, and specifying the allocation of the proceeds, followed by the enactment of a local Act by the General Assembly; and

WHEREAS, the Gordon County Board of Commissioners does so desire to increase the levy of the excise tax on rooms, lodgings, and accommodations within the unincorporated areas of Gordon County by amending its existing ordinance; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Gordon County, Georgia as follows:

1.

The tax rate of 5 percent as specified in Section 16-27 of the Code of Ordinances of Gordon County is hereby amended by omitting “the rate of five (5) percent” and replacing that amount with language which states “the rate of eight (8) percent”. This rate of eight (8) percent shall be levied as an excise tax for the occupancy of a guest room at a public lodging within the unincorporated areas of Gordon County, Georgia.

2.

The proceeds of this tax shall be used and allocated in accordance with the Official Code of Georgia Annotated 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 5 percent to be expended for promoting tourism, conventions, and trade shows by the destination marketing organization which is 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 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.

3.

A copy of this Resolution shall be delivered to the local delegation for the Georgia General Assembly with a request for enactment of a local Act by the General Assembly in accordance with the requirements of the Official Code of Georgia Annotated Section 48-13-51 which provides for the levy of this excise tax in the amount of 8 percent as outlined in this Resolution.

4.

The proper officials, officers and agents of Gordon County are hereby authorized to take any and all further actions as may be required in connection with the imposition of this amendment to the Gordon County Code of Ordinances.

5.

All ordinances or parts of ordinances in conflict herewith are expressly repealed.

6.

The Resolution shall take effect immediately upon its adoption and upon proper action by the adoption of the required local Act of the General Assembly.

SO RESOLVED, this the _____ day of February, 2013.

GORDON COUNTY, GEORGIA

Gordon County Board of Commissioners:

Chair, Board of Commissioners

Vice-Chair, Board of Commissioners

Board of Commissioners

Board of Commissioners

Board of Commissioners

ATTEST:

County Clerk