



Gordon County
Government

Annette Berry <aberry@gordoncounty.org>

Amendment to Hotel/Motel Tax Ordinance

1 message

Suzanne Hutchinson <shutchinson@gordoncounty.org>

Thu, May 16, 2013 at 2:49 PM

To: Annette Berry <aberry@gordoncounty.org>

Please add the attached draft of an amendment to the Gordon County Hotel/Motel Tax Ordinance to the agenda for the next commission meeting. This item will be on the agenda for a first reading only. This ordinance amendment reflects the resolution which was submitted to the Georgia General Assembly and which was approved by local legislation and has now been signed by the Governor.

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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