

RESOLUTION 26-2016

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF
CARROLLTON, STATE OF GEORGIA, TO INCREASE THE HOTEL/MOTEL TAX
CHARGED WITHIN THE CITY OF CARROLLTON, GEORGIA FROM FIVE
PERCENT TO EIGHT PERCENT**

WHEREAS, pursuant to State law, O.C.G.A. § 48-13-50 et seq., the City of Carrollton, Georgia is authorized to levy an excise tax on the use of hotels and motels within the City (hereinafter a “hotel/motel tax”), the general purpose of which is to promote, attract, stimulate, and develop conventions and tourism within the City and for the provision of other local government services; and

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

WHEREAS, pursuant to O.C.G.A. § 48-13-50(b)(2), the City may charge a hotel/motel tax at a rate up to eight percent, provided that the City adopts a resolution specifying the tax rate, identifying the projects or tourism product development purposes to be funded by the tax, and specifying the allocation of proceeds; and

WHEREAS, subsequent to the adoption of any such resolution, any such hotel/motel tax must be approved through the enactment of a local Act by the Georgia General Assembly; and

WHEREAS, the Mayor and City Council find it in the public interest to increase the City’s hotel/motel tax rate to eight percent, portions of the proceeds from which will fund renovations to the Carrollton Cultural Arts Center, a spur from the Carrollton Greenbelt to Adamson Square, corridor and gateway improvements, and signage and any/all other physical improvements associated with a community “branding” campaign; and

WHEREAS, the Mayor and City Council request that the Georgia General Assembly enact local legislation to this effect.

NOW, THEREFORE BE IT RESOLVED, the Mayor and City Council of Carrollton do hereby request that legislation be presented at the next session of the Georgia General Assembly, which enacts local legislation establishing a hotel/motel excise tax pursuant to O.C.G.A. § 48-13-51(b) on the following terms:

1. The rate of the tax shall be eight percent of the charge for 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 occupation taxes to, the City of Carrollton, Georgia for operating within the City a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value.

2. The tourism product development projects to be supported by this excise tax are designated to fund renovations to the Carrollton Cultural Arts Center, a spur from the Carrollton Greenbelt to Adamson Square, corridor and gateway improvements, and signage and any/all other physical improvements associated with a community “branding” campaign.
3. The proceeds of the hotel motel excise tax shall be allocated as follows:
 - i. 3½% shall be allocated for the purpose of promoting tourism, conventions and trade shows within the City of Carrollton, Georgia;
 - ii. 1½% shall be allocated towards tourism product development purposes, including renovations to the Carrollton Cultural Arts Center, a spur from the Carrollton Greenbelt to Adamson Square, corridor and gateway improvements, and signage and any/all other physical improvements associated with a community “branding” campaign and any other permissible use under O.C.G.A. § 48-13-50 et seq.; and
 - iii. 3% shall be allocated to the general fund of the City of Carrollton, Georgia.

ADOPTED this 7th day of November, 2016.

MAYOR AND CITY COUNCIL OF CARROLLTON



Mayor, City of Carrollton



Clerk, City of Carrollton

