

Chapter 18

TAXATION, REVENUE AND MISCELLANEOUS BUSINESS REGULATIONS*

Sections:

18-115A	ARTICLE V. HOTEL/MOTEL EXCISE TAX*
18-116	Definitions.
18-117	Imposition and rate of tax.
18-118	Collection of tax by operator.
18-119	Exemptions.
18-120	Due date, filing and payment of taxes.
18-121	Persons liable for tax.
18-122	Enforcement of delinquencies.
18-123	Retention of records.
18-124	18-124--18-140. Reserved.

*Cross references--Alcoholic beverages, Ch. 3; streets and sidewalks, Ch. 16; vehicles for hire, Ch. 21; zoning, Ch. 22.

State law references--Taxation power of municipal governments, Ga. Const., art. 9, sec. 4, par. 1; limitation on taxing power of municipalities, Ga. Const., art. 9, sec. 2, par. 8; ad valorem taxation of property, O.C.G.A. Ch. 48-5; municipal taxation, O.C.G.A. § 48-5-350 et seq.; specific business and occupation taxes, O.C.G.A. § 48-13-1 et seq.

Section 18-115A ARTICLE V. HOTEL/MOTEL EXCISE TAX*

*State law reference--Excise tax on rooms, lodgings and accommodations, O.C.G.A. § 48-13-50 et seq.

Section 18-116 Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Guest room means a room occupied, or intended, arranged, or designed for occupancy, by one (1) or more occupants for the purpose of living quarters or residential use.

Hotel means any structure or any portion of a structure, including any lodginghouse, roominghouse, dormitory, turkish bath, bachelor hotel, studio hotel, motel, motor hotel, auto court, inn, bed and breakfast accommodation, public club, or private club, containing guest rooms and which is occupied, or is intended or designed for occupancy, by guests, whether rent is paid in money, goods, labor, or otherwise. It does not include any jail, hospital, asylum, sanitarium, orphanage, prison, detention, or other buildings in which human beings are housed and detained under legal restraint.

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

Occupant means any person who, for a consideration, uses, possesses, or has the right to use or possess any room in a hotel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

Operator means any person operating a hotel in the city, including but not limited to the owner or proprietor of such premises, lessee, sub-lessee, lender in possession, licensee or any other person otherwise operating such hotel.

Person means an individual, firm, partnership, joint venture, association, social club, fraternal

organization, joint stock company, corporation, nonprofit corporation, or cooperative nonprofit membership, estate, trust, receiver, trustee, syndicate, or any other group or combination acting as a unit, the plural as well as the singular number, excepting the United States of America, the state, and any political subdivision of either thereof upon which the city is without power to impose the tax herein provided.

Rent means 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 operator to the occupant, without any deduction therefrom whatsoever.

(Code 1958, § 14-63)

Cross reference--Definitions and rules of construction generally, § 1-2.

Section 18-117 Imposition and rate of tax.

There shall be paid a tax of five (5) percent of the rent for every occupancy of a guest room in a hotel in the city. The tax imposed by this article shall be paid upon any occupancy on and after July 1, 1992, although such occupancy is held pursuant to a contract, lease, or other arrangement made prior to such date.

The proceeds of this tax shall be used in accordance with O.C.G.A. Section 48-13-51 (a) 3.

(Code 1958, § 14-64; Ord. of 11-11-91, § I(14-64))

(2005 (Sec. 18-117), Amended, 06/29/2005)

Section 18-118 Collection of tax by operator.

Every operator maintaining a place of business in this City, and renting guest rooms in this City, shall collect a tax of five (5) percent of the amount of rent from the occupant.

(Code 1958, § 14-65)

(Sec.18-118, corrected, 11/08/2004, Tax percentage was changed to 5% on 11-11-91 in section 18-117, but corresponding change to this section was overlooked at that time; this oversight was corrected on 11-08-04.)

Section 18-119 Exemptions.

No such tax as provided in this Code section shall be levied upon the fees or charges for any rooms, lodgings, or accommodations furnished for a period of more than ten (10) consecutive days or for use as meeting rooms.

(Code 1958, § 14-66)

Section 18-120 Due date, filing and payment of taxes.

(a) All amounts of such taxes shall be due and payable to the city, remitted to the city clerk monthly on or before the twentieth day of every month next succeeding each respective monthly period.

(b) On or before the twentieth day of the month following each monthly period, a return for the preceding monthly period shall be filed with the city clerk showing the gross rent, rent from permanent residents, taxable rent, amount of tax collected or otherwise due for the related period, and such other information as may be required by the city clerk.

(c) Operators collecting the tax shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting and payment of the amount due, if said amount is not delinquent at the time of payment. The rate of the deduction

shall be the same rate authorized for deductions from state tax under the Georgia Retailers' and Consumers' Sales and Use Tax Act, approved February 20, 1951.
(Code 1958, § 14-67)

Section 18-121 Persons liable for tax.

(a) The taxes imposed by this article are upon the operator and shall be collected by the operator from the occupant. Therefore, the operator shall collect the tax imposed by this article from the occupant and shall pay the same over to the city as provided in this article.

(b) Operator shall add the amount of the tax imposed by this article to the room rental charge, which shall be a debt from the occupant to the operator until paid, and shall be recoverable at law in the same manner as other debts. Any operator who shall neglect, fail, or refuse to collect the tax provided by this article, upon any, every and all room rentals made by him, shall be liable for and pay the tax himself.

(c) Any operator shall not advertise or holdout to the public, in any manner, directly or indirectly, that he will absorb all or any part of the tax, or that he will relieve the occupant of the payment of all of the tax.

(d) If any operator liable for any tax levied hereunder shall sell out his business or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of selling or quitting the business.

(Code 1958, § 14-68)

Section 18-122 Enforcement of delinquencies.

(a) The tax imposed by this article shall for each month become delinquent on the twenty-first day of each succeeding month. The city clerk is empowered and it shall be his duty when any tax becomes delinquent under this article to pursue any remedy or right allowed by law for enforcement of the collection and payment of taxes lawfully levied by the city as may be allowed under the laws of the state and this Code.

(b) Any operator who fails to pay the tax imposed by this article to the city, or fails to pay any amount of such tax required to be collected and paid to the city, within the time required, shall pay a penalty of ten (10) percent of the tax, or amount of the tax, in addition to the tax or amount of tax, plus interest on the unpaid tax or any portion thereof at a rate of one (1) percent per month from the twentieth day of the month following the monthly period, for which the amount or any portion thereof should have been returned, until date of payment.

(Code 1958, § 14-69)

Section 18-123 Retention of records.

It shall be the duty of every operator required to make a report and pay any tax levied by this article, to keep and preserve suitable records of the sales taxable by this article, and such other books of accounts as may be necessary to determine the amount of tax due, and any other information as may be required by the city clerk. It shall be the duty of every such operator, moreover, to keep and preserve, for a period of three (3) years, all invoices and other records of such room rentals which are taxable under this article. All such books, invoices, and other records shall be open to examination by the city clerk at all reasonable hours.

(Code 1958, § 14-70)

Section 18-124 18-124--18-140. Reserved.