

ARTICLE IV. - HOTEL-MOTEL TAX ^[34]

⁽³⁴⁾ **Editor's note**— Res. No. 2012-14, exh. A, adopted Feb. 21, 2012, amended Art. IV in its entirety to read as herein set out. Former Art. IV, §§ 50-62—50-71, pertained to similar subject matter, and derived from Res. No. 89-2, §§ 1, 3—11, adopted March 1, 1989; Res. No. 2005-43, adopted August 16, 2005; Res. No. 2011-76, exh. A, adopted Dec. 20, 2011.

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Sec. 50-62. - Purpose.

The ordinance from which this article is derived is enacted by virtue of the powers provided in O.C.G.A. § 48-13-51. The purpose of this article is to enact an excise tax on rooms, lodgings and accommodations operating in the unincorporated areas of the county.

(Res. No. 2012-14, exh. A, 2-21-2012)

Sec. 50-63. - Definitions.

As used in this article, the following words, terms and phrases shall have the meanings ascribed to them herein, except when the context clearly indicates a contrary meaning.

Due date means the 20th day after the close of the monthly period for which tax is to be computed.

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

Hotel/motel means any structure or any portion of structure including any lodging house, studio, hotel, motel, motor hotel, auto court, inn, public club, lodge, tourist camp, tourist cabin 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.

Long-term guest means any occupant who as of a given date shall have occupied, or has or shall have the right to occupy, any guestroom in a hotel or motel for a period of more than ten consecutive days.

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

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accommodations accompanying the use and possession of the room or apartment.

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

Operator means any person operating a hotel/motel (as set out herein) in the unincorporated areas of the county, including, but not limited to, the owner or proprietor of such premises, the lessee, sublessee, lender in possession, licensee, or any other person otherwise operating such hotel/motel.

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, business trust receiver, trustee, syndicate, business entity, or any other group or combination acting as a unit, to include the plural and well as the singular number, excepting, however, the United States of America, the state, and any political subdivision of either thereof upon which the governing authority of the county is without power to impose the tax herein provided.

Rent means the considerations or value 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.

Return means any return filed or required to be filed as herein provided.

(Res. No. 2012-14, exh. A, 2-21-2012)

Sec. 50-64. - Penalty and interest.

The operator, in the event of operator's failure to pay tax when due, shall pay a penalty of 15 percent of the amount due plus interest on the total amount of delinquent taxes at the rate of 8.5 percent per annum.

(Res. No. 2012-14, exh. A, 2-21-2012)

Sec. 50-65. - Rate of levy.

There is hereby set and levied on each occupant of a guestroom of any hotel or motel located within the unincorporated area of the county a tax in the amount of five percent of the rent for such occupancy.

- (1) The tax herein imposed shall be paid upon any occupancy occurring on or after May 1, 1989, although such occupancy is had pursuant to a contract, lease, or other agreement entered into prior to such date.
- (2) No tax shall be levied under this article for the use of meeting rooms.
- (3) No tax shall be levied under this article for the use of any jail cell, detention center or other building where such housing or detention is under legal restraint.
- (4) No tax shall be levied under this article for the use of any hospital medical treatment facility.

(Res. No. 2012-14, exh. A, 2-21-2012)

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Sec. 50-66. - Collection of tax by operator.

It shall be the duty of every operator of a hotel located within the unincorporated area of the county to collect the tax on occupants as imposed herein.

(Res. No. 2012-14, exh. A, 2-21-2012)

Sec. 50-67. - Exemption.

Notwithstanding any other provision of this article, no tax shall be imposed hereunder upon a long-term guest.

(Res. No. 2012-14, exh. A, 2-21-2012)

Sec. 50-68. - Registration of operator.

Every person engaging in or about to engage in business as an operator of a hotel or motel in the unincorporated areas of the county shall immediately register said business with the planning department of the county on a form provided by the planning department for such purpose. Persons engaged in such business must so register not later than 30 days after the date the resolution from which this article is derived becomes effective, but such grace period for the filing of the registration after the effective date of the tax shall not relieve any person from the obligation of payment or collection of such tax on and after the date of imposition thereof.

- (1) The required registration hereunder shall set forth the name under which the operator transacts business or intends to transact business, the location of his place of business, and such other information as would facilitate the collection of the tax by the county clerk.
- (2) The registration shall be signed by the owner (if a natural person), by an officer (if a corporation) or a partner (if a partnership).
- (3) A separate registration shall be required for each place of business of an operator.

(Res. No. 2012-14, exh. A, 2-21-2012)

Sec. 50-69. - Certificate of taxing authority.

Upon the registration of an operator as provided in section 50-68, the county clerk shall issue to such operator without charge a certificate of authority to collect the tax on occupant. Each certificate shall state the name and location of the business to which it relates.

(Res. No. 2012-14, exh. A, 2-21-2012)

Sec. 50-70. - Due date and required report.

(a) All taxes levied by this article shall be due and payable to the county clerk monthly on or before the 20th day of every month next succeeding each respective month in which such taxes are collected, and payment shall be accompanied by a return for the preceding monthly period showing the gross rent, rent from long-term guests, taxable rent, amount of tax collected or otherwise due for a period, and such other information as may be required by the county clerk or the governing authority of the county.

(b) Not later than the 15th day of each month, the county clerk shall transfer to the general county

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fund such excise taxes as have been paid under the provisions of this article, and such funds shall thereafter at the direction of the board of commissioners be transferred as may be provided by contract to the Dahlonega-Lumpkin County Chamber of Commerce for the promotion of the tourism industry in the county, or as may otherwise be determined and directed by the board of commissioners for the purpose of promoting tourism, conventions and trade shows as provided by statute.

(Res. No. 2012-14, exh. A, 2-21-2012)

Sec. 50-71. - Collection fee allowed operators.

Operators collecting the tax levied hereunder 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 deduction from state tax under the state sales and uses tax, state laws.

(Res. No. 2012-14, exh. A, 2-21-2012)

⁽³⁴⁾ **State Law reference**— Authority for county to assess and collect excise taxes on rooms, lodgings, and accommodations, O.C.G.A. § 48-13-51. (Back)