

2017-07-01

AN AMENDMENT TO THE HOTEL-MOTEL TAX ORDINANCE

AN ORDINANCE TO AMEND CODE SECTION 2017-06-07 OF THE CODE OF ORDINANCES OF THE CITY OF STONECREST TO PROVIDE FOR THE COLLECTION OF A HOTEL-MOTEL TAX AND THE USE OF PROCEEDS FROM SUCH TAX AS AUTHORIZED UNDER CHAPTER 13, SECTION 51 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED; TO PROVIDE FOR SEVERABILITY; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the duly elected governing authority of the City of Stonecrest ("City") is the Mayor and Council thereof; and

WHEREAS, the governing authority desires to amend its Code of Ordinances to provide for the collection of a Hotel-Motel Tax at a rate of five (5%) and as authorized under Chapter 13, Section 51, Title 48 of the Official Georgia Code of Ordinances Annotated ("O.C.G.A."), until an act of Georgia General Assembly can be passed to allow for a rate of eight (8%) as required under O.C.G.A. 48-13-51; and

WHEREAS, the health, safety, and welfare of the citizens of Stonecrest, Georgia, will be positively impacted by the adoption of this Amendment; and

WHEREAS, upon adoption of this Amendment, the City will provide for public viewing a copy of the same on its website;

NOW THEREFORE BE IT RESOLVED by the Mayor and Council of the City of Stonecrest would amend the City's Hotel Motel Tax, Section I, (B) and (C) as follows:

B. Tax Levied

There is hereby levied and imposed an excise tax on any person or legal entity licensed by or required to pay a business or occupation tax to the City of Stonecrest for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value at a tax at the rate of five eight percent (8 5%) of the lodging charges actually collected from the hotel or motel guest and who receives a room, lodging, or accommodation that is subject to the tax. The effective date for collection of this tax shall be the first day of the second month from the date this ordinance is passed by the City's Mayor and Council, otherwise stated as August 1, 2017.

C. Amount of Tax and Use of Revenue Derived from Tax

The tax will be a total of five eight percent (8—5%) and is authorized pursuant to 07C-<GX-i--48-

~~13-51(b), and the proceeds of this tax shall be used in accordance with O.C.G.A. §§ 48-13-51(b)(5) and O.C.G.A. § 48-13-51(b)(6), with proceeds to be collected and used for the following statutory purposes: the first five percent (5%) to be collected and allocated towards any and all uses permitted under O.C.G.A. § 48-13-51(a)(3), with the first three percent (3%) for 48-13-51(a)(3), with the first three percent (3%) for use in the City's General Revenue Fund, and the remaining two percent (2%), shall be expended for purposes of promoting and marketing tourism conventions and trade shows through a contract with one or more Destination Marketing Organizations ("DMOs") as defined by O.C.G.A. § 48-13-50.2(1); proceeds for the next one and one-half percent (1½%) to be collected and allocated towards tourism, convention, and tradeshow promotion and marketing activities of one or more of the aforementioned DMOs; proceeds from the final one and one-half percent (1½%) to be collected and allocated towards activities of tourism product development as defined in O.C.G.A. § 48-13-50.2(6).~~

SECTION n.

The preamble of this Amendment shall be and is hereby incorporated by reference as if fully set out herein.

SECTION m.

This Amendment shall be codified in a manner consistent with the laws of the State of Georgia and the City. SECTION IV.

(a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Amendment are or were, upon their enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, each section, paragraph, sentence, clause or phrase of this Amendment is severable from every other section, paragraph, sentence, clause or phrase of this Amendment. •It is hereby further declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Amendment is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Amendment.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Amendment shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Amendment and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and sections of the Amendment shall remain valid, constitutional, enforceable, and of full force and effect. SECTION V.

All ordinances and parts of ordinances in conflict with this Amendment herewith are hereby expressly repealed.

SECTION VI.

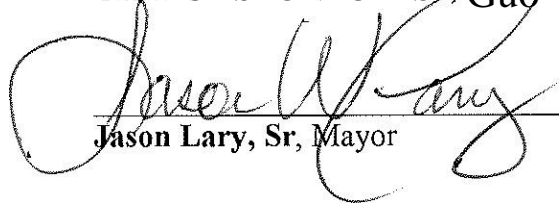
The effective date of this Amendment shall be the date of adoption unless otherwise stated herein.

[SIGNATURES CONTINUED NEXT PAGE]

ORDAINED

_____ this day of July, 2017.

CITY OF STONECREST, GEORGIA




Jason Lary, Sr, Mayor

ATTEST:



Brenda James, Acting City Clerk

APPROVED AS TO FORM BY:



City Attorney