

TOWN OF GAY

TITLE 13 – TAXATION

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE TOWN OF GAY, GEORGIA TO ADOPT TITLE 13 – TAXATION AS AN INDIVIDUAL ORDINANCE TO REPEAL CONFLICTING ORDINANCES AND FOR OTHER PURPOSES.

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CHAPTER 1 – RESERVERD

CHAPTER 2 - RESERVED

CHAPTER 3 – HOTEL EXCISE TAX

Sec.13-3-1 Applicability

An excise tax is to be charged within the town upon any innkeeper furnishing for value to the public of any room, lodging, or accommodations furnished by any person or legal entity licensed by or required to pay

business or occupation taxes to the city for operating within the town a hotel, motel, inn, lodge, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value, as well as any "marketplace innkeeper" as defined by State law. The tax must not be applied to rooms furnished for one or more days to state or local government officials and employees traveling on official business or to rooms furnished to persons due to the destruction of their home or residence by fire or other casualty.

## Sec.13-3-2 Definitions

(a) Destination Marketing Organization: a private sector nonprofit organization or other private entity which is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986 that is supported by the tax under this article, government budget allocations, private membership, or any combination thereof and the primary responsibilities of which are to encourage travelers to visit their destinations, encourage meetings and expositions in the area, and provide visitor assistance and support as needed. O.C.G.A. § 48-13-50.2(1)

(b) Due Date: The twentieth day after the close of the preceding calendar month. The governing authority imposing the tax may provide by resolution or ordinance for quarterly or annual returns.

(c) Estimated Tax Liability: An innkeeper's tax liability under this article, adjusted to account for any subsequent change in the rate of tax imposed under this article or any substantial change in circumstances due to damage to the premises, based on his or her average monthly payments for the last fiscal year

(d) Hotel: Includes any hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which room or rooms, lodgings, or accommodations are regularly furnished for value and shall apply to the furnishing for value of any room, lodging, or accommodation.

(e) Innkeeper: (A) Any person that furnishes for value to the public any room or rooms, lodgings, or accommodations in a county or municipality and that is licensed by, or required to pay business or occupation taxes to, such municipality or county for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which room or rooms, lodgings, or accommodations are regularly furnished for value; or (B) A dealer as defined in subparagraph (M.3) of paragraph (8) of Code Section 48-8-2 that is required to collect and remit the tax imposed by Article 1 of Chapter 8 of this title for acting as a marketplace facilitator as such term is defined in paragraph (18.1) of Code Section 48-8-2 for facilitating the furnishing for value to the public any room or rooms, lodgings, or accommodations on behalf of another person. O.C.G.A. § 48-13-50.2(2)

(f) Monthly Period: Any calendar month of any year.

(g) Occupancy: The use or possession, or the right to use or possession, of any room or apartment in a hotel or motel, or the right to use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or apartment.

(h) Occupant: Any person (or persons utilizing as a single unit) who, for a consideration, uses, possesses, or has the right to use or possess, any room or hotel or motel under any lease, concession, permit, right of access, license, agreement or otherwise.

(i) Permanent Resident: Any occupant who as of a given date shall have occupied, or has or shall have the right of occupancy, of any guest room in a hotel for more than 30 (thirty) consecutive days.

(j) Person: 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 as well as the singular number, excepting, however, the United States of America, the State of Georgia, and any political subdivision of either thereof upon which the governing authority is without power to impose the tax herein provided.

(k) Private Sector Non-Profit Organization: A chamber of commerce, a convention and visitors bureau, a regional travel association, or any other private group organized for similar purposes which is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986; provided, however, that a county or municipality which has prior to April 1, 1990, contracted for a required expenditure under this Code section with a private group which is exempt from federal income tax under provisions of Section 501(c) of the Internal Revenue Code other than Section 501(c)(6) may continue to contract for required expenditures with such a private group. O.C.G.A. § 48-13-50.2(3)

#### Sec. 13-3-3 Territorial Limits.

The tax herein shall apply to all portions of land lying within the corporate limits of the town.

#### Sec. 13-3-4 Amount of tax; date due.

The tax is to be levied and collected at the rate of three percent of the charge to the public for the furnishing of rooms, lodgings, or accommodations. The tax collections are to be remitted to the city clerk on a quarterly basis within 30 days following the end of each quarter. The innkeeper or marketplace innkeeper responsible for collection of the tax shall remit to the city clerk the tax collected during the previous quarter less a three percent collection fee. If remittance of the tax collected is not made within 30 days following the end of the quarter, the person responsible for collecting the tax shall not be allowed to retain the statutory collection fee.

#### Sec. 13-3-5 Penalty for delinquent tax.

There is hereby imposed a penalty upon the person responsible for collection of the tax, if the tax is not remitted within 30 days following the end of each quarter. The penalty for failure to comply with this article shall be assessed in the amount of ten percent of the tax determined to be due and payable under the provisions of this article for the first 30 days or fraction thereof a delinquency and an additional one percent of the tax determined to be due for each additional month or fraction thereof of delinquency.

#### Sec. 13-3-6 Disposition of proceeds.

The proceeds of this tax shall be used in accordance with O.C.G.A. 48-13

#### Sec. 13-3-7 Recordkeeping; records inspection.

In order to aid in the administration and enforcement of the provisions of this article and to collect all of the tax imposed, all innkeepers and marketplace innkeepers operating within the city are hereby required to keep a record of all sales and charges for rooms and lodging and the taxes collected. The records shall be open for inspection by any duly authorized agent of the town at all reasonable hours during the day."

Section 2. The town clerk shall report the adoption of the excise tax contemplated by this ordinance to the Georgia Department of Community Affairs and cause the town to make such annual reports to said Department as may be required by State law.