

**AN ORDINANCE TO AMEND CHAPTER 28 TAXATION TO LEVY AN INCREASED
EXCISE TAX UPON THE FURNISHING FOR VALUE TO THE PUBLIC OF ROOMS,
LODGINGS, OR ACCOMMODATIONS**

WHEREAS: Chapter 28, Taxation, currently levies a 5% excise tax upon the furnishing for value to the public of rooms, lodgings or accommodations; and,

WHEREAS: O.C.G.A. § 48-13-51(b) authorizes the governing authority of each municipality to levy an excise tax at a rate not to exceed 8 percent of the charge for the furnishing for value to the public of any room or rooms, lodgings, or accommodation; and

WHEREAS: The Convention and Visitors Bureau of Dunwoody has requested the governing authority of the City of Dunwoody to raise said excise tax; and

WHEREAS: The change of the rate of the excise tax pursuant to this Ordinance shall be conditioned upon the municipality adopting a resolution which specifies the tax rate, identifies the projects or tourism product development purposes, and specifies the allocation of proceeds and, subsequent to such resolution, the enactment of a local Act by the General Assembly; and

WHEREAS: Any change in the tax rate shall become effective on the date specified by a local Act of the General Assembly passed during the 2011 legislative session.

NOW, THEREFORE, THE COUNCIL OF THE CITY OF DUNWOODY HEREBY ORDAINS as follows:

Section 1: Chapter 28 of the City of Dunwoody Code of Ordinances shall be amended conditioned upon a local Act of the General Assembly being passed during the 2011 legislative session authorizing certain changes in Article 3, Hotel and Motel Tax, specifically Section 28-56 as follows:

**ADDITIONS – UNDERLINED
DELETIONS - ~~STRIKETHROUGHS~~**

Sec. 28-56. Tax imposed; exceptions

- (a) There is imposed, assessed, and levied, and there shall be paid an excise tax ~~of five percent pursuant to O.C.G.A. § 48-13-51(b)~~ on the rent for every occupancy of a guest room in a hotel in the City. ~~The tax shall be paid on any occupancy after December 1, 2008 within the city limits.~~

(b) The Governing Authority of the City shall pass a Resolution specifying the tax rate, identifying the projects or tourism product development purposes, and specifying the allocation of proceeds.

~~(b)~~(c) The tax imposed by this Article shall not apply to:

- (1) Charges made for any rooms, lodgings, or accommodations provided to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty;
- (2) The use of meeting rooms and other such facilities or any rooms, lodgings, or accommodations provided without charge;
- (3) Any rooms, lodgings, or accommodations furnished for a period of one or more days for use by Georgia state or local governmental officials or employees when traveling on official business. Notwithstanding the availability of any other means of identifying the person as a state or local government official or employee, whenever a person pays for any rooms, lodgings, or accommodations with a state or local government credit or debit card, such rooms, lodgings, or accommodations shall be deemed to have been furnished for use by a Georgia state or local government official or employee traveling on official business for purposes of the exemption provided by this paragraph. For purpose of the exemption provided under this paragraph, a local government official or employee shall include officials or employees of counties, municipalities, consolidated governments, or county or independent school districts; or
- (4) Charges made for continuous use of any rooms, lodgings, or accommodations after the first 30 days of continuous occupancy.

Section 2: This Amendment shall be effective and incorporated into the Code of the City of Dunwoody, Georgia on the date as specified by a local Act of the General Assembly passed during the 2011 legislative session authorizing the City of Dunwoody to levy an excise tax pursuant to O.C.G.A. § 48-13-51(b) for the furnishing for value to the public of any room or rooms, lodgings, or accommodation. If no local Act of the General Assembly is passed during the 2011 legislative session authorizing the City of Dunwoody to levy said excise tax, this Amendment shall become null and void Section 28-56 of the Code of the City of Dunwoody shall remain as it exists currently.

SO ORDAINED this the _____ day of January, 2011.

Approved:

Ken Wright, Mayor

**STATE OF GEORGIA
CITY OF DUNWOODY**

ORDINANCE 2011-02-06

Attest:

Sharon, Lowery, City Clerk

(Seal)

Approved as to Form and Content:

Brian Anderson, City Attorney