

*County of Oconee,  
State of Georgia.*

**RESOLUTION TO REQUEST THE GEORGIA LEGISLATURE TO ADOPT A LOCAL  
ACT AUTHORIZING THE IMPOSITION OF A HOTEL MOTEL TAX**

**WHEREAS**, Oconee County currently imposes a hotel motel tax under certain provisions of Georgia Law and desires to amend same; and

**WHEREAS**, O.C.G.A. Title 48, Chapter 13, Article 3 requires that the Georgia Legislature enact local legislation authorizing such a tax at a rate not to exceed 8%;

**NOW THEREFORE**, be it resolved that the Oconee County Board of Commissioners requests that the Georgia Legislature adopt local legislation authorizing the imposition of a hotel motel tax at the rate not to exceed 8% pursuant to the proposed local act attached hereto as "Exhibit A"

**BE IT FURTHER RESOLVED**, that the funds so collected be allocated as follows:

- (a) Pursuant to O.C.G.A. § 48-13-51(b)(5)(A), an amount equal to not less than 50 percent of the total amount of taxes collected that exceed the amount of taxes that would be collected at the rate of 5 percent shall be expended for promoting tourism, conventions, and trade shows by the destination marketing organization, as defined in O.C.G.A. Title 48, Chapter 13, Article 3; and
- (b) Pursuant to O.C.G.A. § 48-13-51(b)(5)(B), the remaining amount of taxes collected that exceed the amount of taxes that would be collected at the rate of 5 percent which are not otherwise expended under Section VII, Paragraph (a) of this ordinance shall be expended for tourism product development, as defined in O.C.G.A. Title 48, Chapter 13, Article 3; and
- (c) Pursuant to O.C.G.A. § 48-13-51(a)(3), the amount of taxes that would be collected at the rate of 5 percent, as referenced in Paragraphs (a) and (b) of this resolution, an amount equal to the amount by which the total taxes collected under this Code section exceed the taxes which would be collected at a rate of 3 percent for the purpose of promoting tourism, conventions, and trade shows. Amounts so expended shall be expended only through a contract or contracts with the state, a department of state government, a state authority, a convention and visitors bureau authority created by local Act of the General Assembly for a municipality, or a private sector nonprofit organization, or through a contract or contracts with some combination of such entities.

**BE IT FURTHER RESOLVED**, that the promotion of tourism, conventions and trade show purposes for which the tax is imposed shall include the funding of a convention and visitors bureau authority created by local Act of the General Assembly or a private sector nonprofit organization, or through a contract or contracts with some combination of such entities for the promotion of tourism, conventions and trade shows through means including community wide tourism advertising, social media and internet marketing campaigns, radio and television commercials and the solicitation of convention and trade show contracts.

**BE IT FURTHER RESOLVED**, that the tourism product development purposes for which the tax is imposed shall include tourism related structures, signage, parks and trails.

OCONEE COUNTY BOARD OF COMMISSIONERS

BY:

*John Daniell*  
John Daniell, Chairman

*Mark Thomas*  
Mark Thomas, Commissioner, Post 1

*Chuck Horton*  
Chuck Horton, Commissioner, Post 2

*William E. Wilkes*  
William E. Wilkes, Commissioner, Post 3

*Mark Saxon*  
Mark Saxon, Commissioner, Post 4

ATTEST:

*Kathy Hayes*  
Kathy Hayes, County Clerk  
Board of Commissioners



**EXHIBIT A**  
**A BILL TO BE ENTITLED**  
**AN ACT**

To authorize the governing authority of Oconee County to levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A., to provide procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Pursuant to the authority of subsection (b) of O.C.G.A. Section 48-13-51, the governing authority of Oconee County is authorized to levy an excise tax pursuant to such subsection 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 accommodations by an person or legal entity licensed by, or required to pay business or occupation taxes to, the county for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value.

**SECTION 2.**

The enactment of this Act is subsequent to the adoption of a Resolution by the governing authority of Oconee County on January 8, 2019, which specifies the subsequent tax rate, identifies the projects or tourism product development purposes, and specifies the allocation of proceeds.

**SECTION 3.**

In accordance with the terms of such resolution of the governing authority of Oconee County;

- (a) In each fiscal year during which a tax is collected pursuant to O.C.G.A. § 48-13-51(b)(3), an amount equal to not less than 50 percent of the total amount of taxes collected that exceed the amount of taxes that would be collected at the rate of 5 percent shall be expended for promoting tourism, conventions, and trade shows by the destination marketing organization designated by Oconee County; and
- (b) The remaining amount of taxes collected that exceed the amount of taxes that would be collected at the rate of 5 percent which are not otherwise expended under paragraph (a) of this Section 3 shall be expended for tourism product development.

**SECTION 4.**

All laws and parts of laws in conflict with this Act are repealed.