

**RESOLUTION R-004-18**

**A RESOLUTION REQUESTING THE GEORGIA GENERAL ASSEMBLY TO ADOPT LOCAL LEGISLATION FOR WALKER COUNTY, GEORGIA, TO COLLECT A HOTEL MOTEL EXCISE TAX UNDER O.C.G.A. § 48-13-51(b); SPECIFYING THE TAX RATE AND ALLOCATION OF PROCEEDS DERIVED FROM THE ACCOMODATIONS TAX; PROVIDING AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER SUCH PURPOSES.**

**WHEREAS**, the Sole Commissioner of Walker County is the county governing authority for Walker County, Georgia;

**WHEREAS**, O.C.G.A. §48-13-51(b) authorizes county governing authorities to levy an excise tax on revenue derived from the furnishing of accommodations, and establishes procedures, conditions, and limitations for the same; and

**WHEREAS**, Walker County desires to establish an excise tax on revenue derived from furnishing for value to the public of rooms, lodgings, or accommodations by any person or legal entity (“accommodations tax”);

**WHEREAS**, O.C.G.A. §48-13-51(b)(4) requires that a local act be enacted by the General Assembly prior to the imposition and collection of the accommodations tax; and

**WHEREAS**, O.C.G.A. §48-13-51(b)(4) further requires that the county governing authority specify the subsequent tax rate to be collected, identify the projects or tourism product development purposes to be funded, and specify the allocation of proceeds.

**NOW, THEREFORE, BE IT RESOLVED**, that Walker County hereby requests the legislative delegation for Walker County, Georgia, to sponsor and introduce a local legislative act before the Georgia General Assembly authorizing Walker County to adopt a Hotel-Motel Excise Tax of up to eight percent (8%) as authorized pursuant to O.C.G.A. §48-13-51(b), within a tax district comprised of the unincorporated areas of Walker County as authorized by O.C.G.A. §48-13-50.1; and

**BE IT FURTHER RESOLVED** that pursuant to O.C.G.A. §48-13-51(b)(5)(A), an amount equal to not less than fifty percent (50%) of the total amount of taxes collected that exceed the amount of taxes that would be collected at the rate of five percent (5%) shall be expended for tourism, conventions, and trade shows by a destination marketing organization or through contracts with an entity other than a destination marketing organization, as defined by O.C.G.A. §48-13-50.2(1), for the planning, conducting, or participating in programs of information and publicity designed to attract or advertise tourism, convention, or trade shows; and

**BE IT FURTHER RESOLVED** that 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 five percent (5%) which are not otherwise expended under O.C.G.A. §48-13-


51(b)(5)(A) shall be expended for tourism product development as defined by O.C.G.A. §48-13-50.2(6), for the creation or expansion of physical attractions which are available and open to the public, including, but not limited to, the expenditure of funds improving Walker County's destination appeal to visitors and supporting visitors' experience in Walker County; providing educational opportunities for citizens to support and promote historic preservation and the arts; and supporting business and economic development to sustain existing jobs and to promote the creation of new jobs in Walker County; or if no Tourism Product Development project exists, shall be expended for tourism, conventions, and trade shows by a destination marketing organization or through contracts with an entity other than a destination marketing organization, as defined by O.C.G.A. §48-13-50.2(1); and

**BE IT FURTHER RESOLVED** that pursuant to O.C.G.A. §48-13-51 (b)(2), an amount equal to three percent (3%) of the tax rate imposed shall be expended by Walker County for non-restricted purposes; and

**BE IT FURTHER RESOLVED** that any and all resolutions, or any part thereof, in conflict with this resolution are hereby repealed. This resolution shall be effective upon its adoption.

**SO RESOLVED AND ADOPTED this 22nd day of February 2018.**

**ATTEST:**

  
\_\_\_\_\_

**REBECCA WOODEN, County Clerk**

**WALKER COUNTY, GEORGIA**

  
\_\_\_\_\_

**SHANNON WHITFIELD, Commissioner**