

**RESOLUTION R-010-26**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO ADOPT RECOMMENDATIONS FROM THE GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS HOTEL-MOTEL TAX PERFORMANCE REVIEW BOARD**

**WHEREAS**, the governing body of Walker County (“County”) adopted Ordinance O-03-19 on March 28, 2019 to implement an excise tax on rooms, lodging and accommodations, commonly referred to as the hotel/motel tax; and

**WHEREAS**, O.C.G.A § 48-13-51 requires the County to contract with a destination marketing organization (“DMO”) to expend a portion of the tax designated to promote tourism, conventions, and trade shows (“TCT”); and

**WHEREAS**, the Walker County Chamber of Commerce serves as the County’s DMO, as defined by O.C.G.A § 48-13-50.2; and

**WHEREAS**, on October 30, 2025, the Georgia Department of Community Affairs Hotel-Motel Tax Performance Review Board (“PRB”) reviewed a complaint filed against Walker County and the Walker County Chamber of Commerce; and

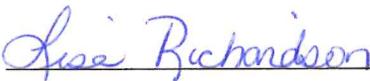
**WHEREAS**, upon review of the complaint, the PRB recommended remedial action regarding the composition of the DMO’s tourism committee, more detailed financial reporting concerning expenses relating to the Cloudland Resort and audit verification of TCT funds administered by the DMO;

**THEREFORE, BE IT RESOLVED** that the Board of Commissioners of Walker County approves a new Destination Marketing Organization Agreement, as specified in Exhibit A, to address the actions recommended by the PRB.

**SO RESOLVED AND ADOPTED** this 8<sup>th</sup> day of January, 2026.

**ATTEST:**

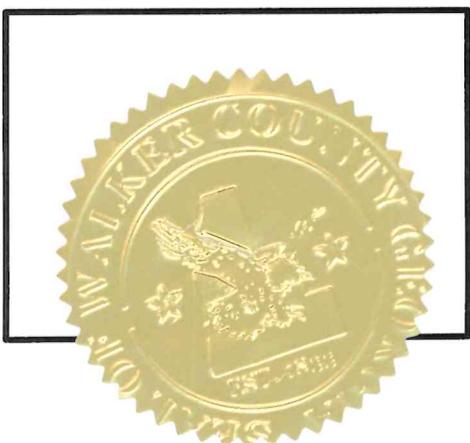
**WALKER COUNTY, GEORGIA**



LISA RICHARDSON, County Clerk



ANGELA TEEMS, Chairman



The foregoing Resolution received a motion for Approval from Commissioner Blakemore, second by Commissioner Wilson, and upon the question the vote is 4 ayes, 0 nays to Adopt the Resolution.

## LOCAL MARKETING ORGANIZATION AGREEMENT

This agreement is entered into by WALKER COUNTY, GEORGIA (hereinafter referred to as "County"), and WALKER COUNTY CHAMBER OF COMMERCE, INC., a non-profit 501(c) organization in Walker County, Georgia (hereinafter referred to as "DMO").

WHEREAS, the County may expend Hotel-Motel Excise funds pursuant to O.C.G.A. Section 48-13-51(b) for promoting tourism, convention and trade shows (hereinafter referred to as "TCT"); and

WHEREAS, a County collecting Hotel-Motel Excise funds must contract with a destination marketing organization to expend a portion of the revenue that is restricted; and

WHEREAS, the DMO is a private sector non-profit organization exempt from income tax under IRS Section 501(c)(6) which is willing and authorized to expend restricted funds for the purpose of promoting TCT in the County as provided by law.

NOW, THEREFORE, in consideration of the premises herein, the parties hereto agree as follows:

1. 43.75% of the funds collected by the County shall be delivered to the DMO to be used for the promotion of TCT in the manner set forth herein.

2. The DMO shall supervise a Tourism Committee, made of representatives from across the County, to advise where revenue expended to promote tourism will have the greatest impact. The Committee shall meet a minimum of once per quarter and shall include the following persons:

- (A) A representative of the DMO
- (B) A member of the DMO's Board of Directors
- (C) Chair or designee of the Walker County Board of Commissioners
- (D) The Walker County Director of Economic Development
- (E) The Walker County Director of Communications
- (F) A representative of a short term vacation rental
- (G) A representative of a short term vacation rental
- (H) A representative of a short term vacation rental
- (I) A representative of a Walker County based tourist attraction
- (J) An at large member
- (K) An at large member

3. The DMO shall develop a budget for the expenditure of TCT funds and submit said proposed budget to the County for approval by the third Wednesday of July each year. The budget cycle shall run January 1 through December 31.

4. All sums received by the DMO from the County hereunder shall be expended by the DMO according to the hotel/motel tax budget approved by the County. These funds shall be expended solely for the promotion of TCT in the County. Tourism involves traveling to experience and learn about the places, artifacts, and activities that authentically represent the stories and people of Georgia's past and present. It includes the preservation of recreational, cultural, historic, and natural resources of Georgia for the benefit of both visitors and local residents. Tourism involves, but is not limited to the following elements:

- 1) Visiting historic places and other places of interest.
- 2) Participating in historic and recreational activities.
- 3) Educating both visitors and local residents about the past and the culture of the past.
- 4) Experiencing recreational, cultural and/or historic opportunities.
- 5) Enjoying the natural environment.

See attachment Exhibit "A" for a sample list of appropriate expenditures.

5. The DMO's books and records relating to TCT funds shall be kept in a manner, using generally accepted accounting principles and methods, which will enable it to make such reports and accounting as may be required by the County or as may be required by state law. Furthermore, the DMO shall have an audit performed annually, per O.C.G.A § 48-13-51(f).

6. By executing this Agreement, the DMO hereby affirms that it will use the funds received solely and exclusively in compliance with this Agreement, and will further expend such funds in compliance with County ordinances and state laws. The County shall provide from time to time written requests to the DMO for payment of certain permitted expenditures for the promotion of tourism. The DMO agrees to defend, indemnify and hold harmless the County from and against all claims that arise from its failure to spend funds in compliance with this paragraph, including reasonable attorney's fees and court costs of the County.

7. The DMO shall also be responsible for staffing and organizing the Walker County Visitors Center. The stand-alone Visitor's Center shall be located on the Walker County Civic Center campus. The Visitor's Center will employ a DMO employee that will staff the facility to plan, conduct, or participate in programs of information and publicity designed to attract or advertise tourism, conventions, or trade shows. In consideration of the DMO's administration of the funds referenced herein and operation of the Visitor's Center, the County agrees that up to 30-percent of the total yearly excise tax remitted by the County to the DMO of TCT funds may be used to help operate the Visitor Center.

8. All notices, requests, demands or other communications (hereinafter collectively referred to as "Communication") required or permitted to be given hereunder shall be in writing and shall be addressed and delivered to each party at the addresses set forth below. Any such or other Communication shall be considered delivered on the date of receipt. Rejection or other refusal to accept or inability to deliver because of a changed address of which proper notice was not given shall be deemed to be receipt of the Communication. By giving prior written notice thereof, any party may from time to time and at any time may change its address for notices hereunder. Legal counsel for the respective parties may send to the other party any Communication required or permitted to be given hereunder by such party.

Notice to County: Walker County Government, Attn: County Clerk, 101 South Duke Street, P.O. Box 445, LaFayette, GA 30728 [countyclerk@walkerga.us](mailto:countyclerk@walkerga.us)

Notice to DMO: Walker County Chamber of Commerce, Inc., Attn: President, 10052 Hwy 27, Rock Spring, GA 30739; [president@walkercochamber.com](mailto:president@walkercochamber.com).

9. Either party may terminate this Agreement, with or without cause, by providing the other party with a minimum 30 day advance notice of the termination, unless the other party waives in writing the 30 day advance notice requirement. Notwithstanding the above, if the Agreement is terminated due to a breach of the Agreement by the other party, the non-breaching party is not required to abide by the 30 day notice requirement.

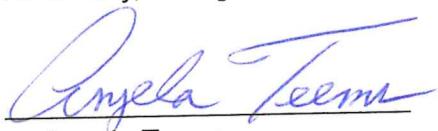
10. The parties hereto may not assign, sublet, or transfer their interest in responsibilities under this Agreement without the prior written consent of all parties hereto.

11. The parties agree this document is a standalone agreement for the administration of funds not associated with the Tourism Product Promotion & Development Program Agreement.

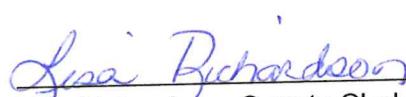
12. The laws of the State of Georgia shall govern the validity of this Agreement, the construction of its terms, and the interpretation of the rights and duties of the parties.

Walker County, Georgia

Walker County Chamber of Commerce, Inc.

By:   
Angela Teems  
Commission Chairwoman/CEO

By: \_\_\_\_\_  
Lacey Smith, President

Attest:   
Lisa Richardson, County Clerk

Date: 1/8/2026

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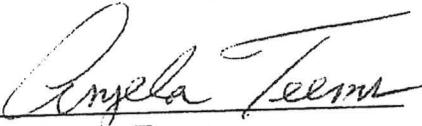
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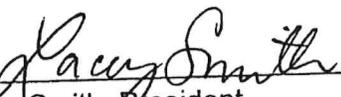
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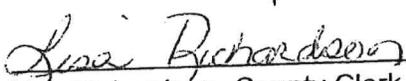
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Walker County, Georgia

Walker County Chamber of Commerce, Inc.

By:   
Angela Teems  
Commission Chairwoman/CEO

By:   
Lacey Smith, President

Attest:   
Lisa Richardson, County Clerk

Date: 1/8/2020

## EXHIBIT "A"

Here are some examples of projects, activities, and other expenses. Those marked "Yes" are eligible to be funded with the Hotel-Motel Tax funds restricted to promoting tourism.

Radio/television & digital advertising promoting Festivals, Events, or Accommodations	Yes
Radio/television sponsored segments promoting Tourist Attractions or Accommodations	Yes
Print advertising promoting Tourist Attractions, Accommodations, Festivals, or Events	Yes
Fees for website marketing of attractions, accommodations, and restaurants	Yes
Search engine optimization and search engine marketing	Yes
Brochures highlighting local attractions	Yes
Promotional material	Yes
Map of local accommodations and restaurants	Yes
Visitors maps and packets	Yes
Postage for mailing visitor maps and packets	Yes
Welcome signs at city/county borders	Yes
Public Art	Yes
Building rent for Visitors Center	Yes
Visitors Center staff salaries	Yes
Decorative banners for street lights that advertise a specific recurring event	Yes
Familiarization tours for travel writers, meeting planners or influencers	Yes
Film production hosting and recruitment	Yes
Recruitment or promotion of Sports Tourism	Yes
Special promotions	Yes
Generic decorative banners for street lights	<b>No</b>
Festivals, Events, or Shows	<b>No</b>
Overtime for First Responders working Festivals, Events, or Shows	<b>No</b>
General Operating Expenses for a Chamber of Commerce	<b>No</b>