

**ORDINANCE  
NO. 22-01**

AN ORDINANCE TO AMEND ARTICLE II-HOTEL-MOTEL TAX OF THE REVISED CODE OF 2001 OF THE CITY OF DALTON FOR PURPOSE OF INCORPORATING PROVISIONS OF H. B. 317 OF THE 2021 SESSION OF THE GEORGIA GENERAL ASSEMBLY INTO THE CITY'S REGULATORY PROVISIONS; TO MAKE CERTAIN TECHNICAL CORRECTIONS TO SECTION TO 106-33 TO CONFORM TO THE TAX RATE SPECIFIED IN SECTION 106-32; TO PROVIDE FOR INFORMATION REPORTING OF PROPERTIES WITHIN THE CITY THAT ARE LISTED FOR LODGING OR ACCOMODATION BY A MARKETPLACE FACILITATOR OR MARKETPLACE INNKEEPER AS THE CASE MAY BE FOR PURPOSES OF ADMINISTRATION AND ENFORCEMENT; TO PROVIDE EFFECTIVE DATE; TO PROVIDE FOR SEVERABILITY; AND FOR OTHER PURPOSES

BE IT ORDAINED by the Mayor and Council of the City of Dalton and by authority of same IT IS HEREBY ORDAINED as follows:

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**FINDINGS OF FACT**

WHEREAS, the State of Georgia at Regular Session of the 2021 General Assembly of Georgia enacted H. B. 317 effective July 1, 2021, making substantive changes to the authority of Georgia municipalities to levy and collect excise taxes upon innkeepers upon the furnishing for value to the public of any room or rooms, lodging, or accommodations facilitated or furnished by an "innkeeper;" and

WHEREAS, the State of Georgia by enactment of such law has expanded the definition of "Innkeeper" to include a dealer defined in subparagraph (M. 3) of paragraph (8) of O.C.G.A. § 48-8-2 that is required to collect and remit the tax imposed by Article I of Chapter 8 of Title 48 to include a marketplace facilitator as such term is defined in paragraph (18.1) of O.C.G.A. § 48-8-2; and

WHEREAS, the City deems it in the public interest to amend the City's HOTEL-MOTEL TAX to incorporate such changes of State law and to make a specific technical correction in

Sections 106-32 and 106-33 of the Revised Code of 2001 as to the excise tax rate and for other purposes;

The Mayor and Council adopt the foregoing statements as findings of fact supporting the reason and purpose of this Ordinance.

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### **SPECIFIC AMENDMENTS TO ARTICLE II. HOTEL-MOTEL TAX**

A. Section 106-31-Definitions is amended as follows:

1. Strike the term “Lodging provider” as well as the written definition of such term and in lieu thereof substitute the term “Innkeeper” to be defined as follows:

“(A) Any person that furnishes for value to the public any room or rooms, lodgings, or accommodations in the City and that is licensed by, or required to pay business or occupation taxes to the City for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which room or rooms, lodging, 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 Title 48 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, lodging, or accommodations on behalf of another person. Such person is also termed a “Marketplace innkeeper.” ”

2. Each place within Article II-Hotel-Motel Tax where the term “lodging provider” appears strike that term and insert in lieu thereof the term “Innkeeper.”

B. Section 106-33 captioned “Collection of tax by lodging provider” is amended by striking the first sentence thereof in its entirety and inserting in lieu thereof the following:

“Every Innkeeper shall collect a tax of seven (7%) percent on the amount of rent from the occupant unless an exception is provided under section 106.34.

The remaining provisions of Section 106-33 shall remain in full force and effect except as otherwise amended by this Ordinance.

C. Section 106-40.1 Information as to property of owner contracted to a marketplace facilitator or “Marketplace innkeeper”

1. Any person holding title to any real estate (“Property”) within the City of Dalton where a contract exists with a marketplace facilitator or marketplace innkeeper to furnish for value to the public any room or rooms, lodgings, or accommodations at or within such Property shall within ten (10) days of such contract file an information report with the City Clerk upon form provided by the City Clerk identifying the Property and the identity of the marketplace facilitator or Marketplace innkeeper.
2. Any such information filed with and collected by the City Clerk shall be and remain confidential within the records of the City and shall not be published or kept as a rental property registry in violation of any law.
3. Such information filed with and collected by the City Clerk shall be utilized solely for administration and enforcement of Article II-Hotel-Motel Tax of the Revised Code of 2001 of the City of Dalton.

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### **REPEALER**

All Ordinances or resolutions of the City of Dalton in conflict herewith are hereby repealed.

**SEVERABILITY**

If any section or provision of this Ordinance is declared invalid or unenforceable by a court of competent jurisdiction, in that event the City intends that remaining parts hereof not so invalid or unenforceable shall remain in full force and effect.

**EFFECTIVE DATE**

This Ordinance shall be effective after it has been published in two (2) public places in the City of Dalton for five (5) consecutive days following passage. The Clerk shall record the effective date in her minutes hereof. The excise tax withholdings due from Innkeepers shall be due effective July 1, 2021 as provided in Section 5 of H. B. 317.

SO ORDAINED this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

The foregoing Ordinance received its first reading on \_\_\_\_\_ and a second reading on \_\_\_\_\_. Upon second reading a motion for passage of the Ordinance was made by Alderman \_\_\_\_\_, second by Alderman \_\_\_\_\_ and upon the question the vote is \_\_\_\_\_ ayes, \_\_\_\_\_ nays and the Ordinance is adopted.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

A true copy of the foregoing Ordinance has been published in two public places within the City of Dalton for five (5) consecutive days following passage of the above-reference Ordinance as of \_\_\_\_\_.

\_\_\_\_\_  
City Clerk