

STATE OF GEORGIA
COUNTY OF FULTON

**AN ORDINANCE TO AMEND CHAPTER 54, ARTICLE III, SECTION 54-51 TO
ADD A SUBSECTION (C) SETTING FORTH THE DEDUCTION ALLOWED
THE COLLECTOR OF THE HOTEL-MOTEL TAX AND THE
CIRCUMSTANCES IN WHICH ALLOWED**

WHEREAS, the City of Sandy Springs (the "City") previously enacted an ordinance, as authorized by O.C.G.A. Section 48-13-50, et seq., imposing an excise tax on rooms, lodgings, and accommodations, effective January 3, 2006; and

WHEREAS, O.C.G.A. Section 48-13-52 provides for the collector of the tax to be allowed a reimbursement in the form of a deduction of the amount due, but only if the amount due is not delinquent at the time of payment; and

WHEREAS, although the form supplied by the City, and completed on a monthly basis by the collectors of this tax, references the deduction, it appears that the language regarding this deduction was either overlooked or inadvertently omitted when the original ordinance was enacted; and

WHEREAS, adding a subsection (c) to Section 54-51 would inform of the deduction and the circumstances under which the deduction is allowed to be taken;

NOW, THEREFORE, in order to accomplish the foregoing, the Mayor and City Council of the City, pursuant to their authority, do hereby amend Chapter 54, Article III, Section 54-51 of the City's Code of Ordinances by adopting the following subsection, to be known as Section 54-51(c):

- "(c) Operators collecting the hotel-motel tax imposed by this article shall be allowed a reimbursement, in the form of a deduction, for collecting, submitting, reporting, and paying the amount due. The rate of the deduction shall be three percent of the amount due, but only if the amount due is not delinquent at the time of payment."

SO ORDAINED, this the 4th day of May, 2010.

Approved:



Eva Galambos, Mayor

Attest:



Michael Casey, City Clerk
(Seal)

