

STATE OF GEORGIA  
COUNTY OF FULTON

**RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SANDY SPRINGS  
PURSUANT TO OCGA § 48-13-51(b) TO SPECIFY A NEW EXCISE TAX RATE  
(HOTEL/MOTEL TAX); TO IDENTIFY THE PROJECT FOR TOURISM  
DEVELOPMENT PURPOSES; TO SPECIFY THE ALLOCATION OF PROCEEDS;  
AND FOR OTHER PURPOSES**

**WHEREAS**, pursuant to OCGA § 48-13-51(a)(5), the City of Sandy Springs (“City”) currently imposes an excise tax rate in the amount of seven percent (7%) on the value of rooms, lodgings and accommodations (“Hotel/Motel Tax”); and

**WHEREAS**, pursuant to OCGA § 48-13-51(a)(5)(A)(ii), the City is required to, and currently does, expend a portion of its Hotel/Motel Tax toward funding a multipurpose domed stadium facility (“Obligation”); and

**WHEREAS**, pursuant to OCGA § 48-13-51(7)(A), any municipality which is levying an excise tax under OCGA § 48-13-51(a)(5) must leave such excise tax in effect at the rate of seven percent (7%) so long as the Obligation remains outstanding; and

**WHEREAS**, it is anticipated the Obligation will soon be satisfied and, under the current law, there is no provision indicating the use for the Hotel/Motel Taxes currently collected and used to fund the Obligation; and

**WHEREAS**, the City understands the Georgia General Assembly may address this omission in the current session by introducing legislation (“Legislation”); however, the City desires to be prepared should such Legislation fail to be enacted; and

**WHEREAS**, pursuant to OCGA § 48-13-51(b)(2), following the satisfaction of the Obligation, the City may levy a Hotel/Motel Tax at a rate not to exceed eight percent (8%); and

**WHEREAS**, pursuant to OCGA § 48-13-51(b)(4), the levy of a Hotel/Motel Tax is conditioned upon the City adopting this resolution specifying the tax rate, identifying the projects or tourism product development purposes, and specifying the allocation of proceeds, followed by the enactment of a local Act by the Georgia General Assembly; and

**WHEREAS**, pursuant to OCGA § 48-13-51(b)(5), the local Act of the General Assembly shall provide that: (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 promoting tourism, conventions, and trade shows by the Hospitality Board; (b) the remaining amount of taxes collected that exceed the rate of five percent (5%) which are not otherwise expended under (a) shall be expended for tourism product development which includes, among other things, performing arts facilities and meeting, convention, exhibit, and public assembly facilities; and

**RESOLUTION NO. 2015-02-15**

**WHEREAS**, pursuant to OCGA § 48-13-51(b)(5), the first five percent (5%) of Hotel/Motel Taxes collected shall be spent in accordance with the provisions of OCGA § 48-13-51(a)(3), which is: (a) the first three percent (3%) is unrestricted; and (b) the remaining amount shall be used for the purpose of promoting tourism, conventions, and trade shows, supporting a state owned or operated facility for convention and trade show purposes, supporting a local government facility for convention and trade show purposes, or some combination of such purposes; and

**WHEREAS**, the Mayor and Council have determined that it is in the City's best interest to pass this resolution pursuant to OCGA § 48-13-51(b)(2) to provide for the allocation of Hotel/Motel Taxes in the event the Legislation is not passed and the Obligation is satisfied;

**NOW, THEREFORE, BE IT RESOLVED BY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA, AND IT IS RESOLVED BY AUTHORITY OF SAID COUNCIL THAT:**

1. There shall be paid a Hotel/Motel Tax of seven percent (7%) of the rent for every occupancy of a guest room in a hotel, motel, inn, lodge, tourist cabin, campground or any other place in which rooms, lodging or accommodations are regularly or periodically furnished for value in the City, all in accordance with the provisions of OCGA § 48-13-51(b)(1) through (6), effective on the first day of the month following thirty (30) days after the satisfaction of the Obligation referenced in OCGA § 48-13-51(a)(5)(A)(ii), provided there is passage of a local Act by the General Assembly authorizing this levy.

2. In each fiscal year during which a Hotel/Motel Tax is collected pursuant to OCGA § 48-13-51(b)(2), 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 promoting tourism, conventions, and trade shows by the destination marketing organization designated by the City.

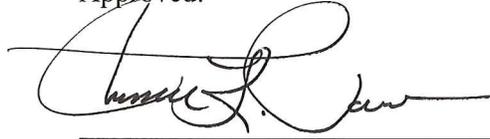
3. The remaining amount of Hotel/Motel Taxes collected that exceed the amount of Hotel/Motel Taxes that would have been collected at the rate of five percent (5%) which are not otherwise expended under paragraph (2) above shall be expended for tourism product development, such as meeting, convention, exhibit, and public assembly facilities and/or performing arts facilities to be located in the City.

4. In each fiscal year during which a Hotel/Motel Tax is collected pursuant to OCGA § 48-13-51(b)(2), the total amount of Hotel/Motel Taxes that would have been collected at the rate of five percent (5%) shall be expended pursuant to OCGA § 48-13-51(a)(3).

5. This Resolution shall become effective on the first day of the month following thirty (30) days after the satisfaction of the Obligation referenced in OCGA § 48-13-51(a)(5)(A)(ii), provided there is passage of a local act by the General Assembly authorizing this levy. Until satisfaction of the Obligation and the passage of a local Act by the General Assembly, the Hotel/Motel Tax rate of seven percent (7%) currently levied by the City shall remain in full force and effect.

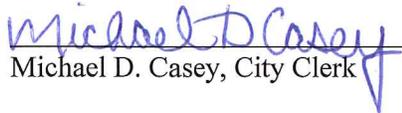
RESOLVED this the 17<sup>th</sup> day of February, 2015.

Approved:



Russell K. Paul, Mayor

Attest:



Michael D. Casey, City Clerk

(Seal)

