

STATE OF GEORGIA
COUNTY OF HALL

A RESOLUTION TO SUPPORT A PROPOSED RATE CHANGE OF HALL COUNTY
WITH REGARD TO EXCISE TAX ON ROOMS, LODGINGS AND
ACCOMMODATIONS

WHEREAS, the County's Board of Commissioners has a desire to continue its efforts to promote tourism; and

WHEREAS, pursuant to O.C.G.A § 48-13-51 and Chapters 3.40 (Section 3.40.020) of the Hall County Code of Ordinances the County currently levies a hotel-motel excise tax in the amount of five (5) percent; and

WHEREAS, pursuant to O.C.G.A § 48-13-51(b)(2), the County's Board of Commissioners wishes to increase the hotel-motel excise tax to eight (8) percent of the charge for furnishing for value to the public any room, lodgings, or accommodations; and

WHEREAS, the County shall utilize the proceeds from the hotel-motel excise tax for the promotion of tourism, conventions, and trade shows, as well as tourism product development, including but not limited to installing interactive kiosks, outfitting a visitor center, enhancements to a visitor center trailer, new museum exhibit, wayfinding signs, and public art installation; and

WHEREAS, in each fiscal year during which the hotel-motel tax is collected, an amount equal to not less than fifty (50) percent of the total amount of taxes collected that exceed the amount of taxes that would be collected at the rate of five (5) percent shall be expended for promoting tourism, conventions, and trade shows by the County's designated marketing organization, and the remaining amount of taxes collected that exceed the amount of taxes that would be collected at the rate of five (5) percent which are not otherwise expended for promoting tourism, conventions, and

trade shows shall be expended for tourism product development including but not limited to installing interactive kiosks, outfitting a visitor center, enhancements to a visitor center trailer, new museum exhibit, wayfinding signs, and public art installation.

NOW, THEREFORE, the Hall County Board of Commissioners hereby supports the amendment of the hotel-motel excise tax from five (5) percent to eight (8) percent, with the proceeds thereof to be used as set forth above, and directs the County Administrator and County Attorney to execute such documents and agreements that may be necessary to effectuate the terms of this Resolution and, further, requests that the local legislative delegation for Hall County, Georgia enact the necessary local legislation to increase the hotel-motel excise tax as stated herein in the 2025 or 2026 Regular Session of the Georgia General Assembly.

SO RESOLVED, this the _____ day of _____, 2025.

HALL COUNTY BOARD OF COMMISSIONERS

By: _____
David Gibbs, Chairman

ATTEST:

_____ (SEAL)
Jennifer Rivera, County Clerk

APPROVED AS TO FORM:

William J. Linkous III, County Attorney