



AGENDA ITEM

Other Business - Financial Services

REPORT TO: Work Session (05/26/26)

REPORT TO: Voting Meeting (05/28/26)

ITEM NO: 356/2026

SUBJECT: Approval and authorization for the Chairman to execute a resolution to amend Title 3, Chapter 3.40, Subsection 3.40.020, of the Code of Ordinances of Hall County, Georgia with regard to the excise tax rate on rooms, lodgings, and accommodations found in said Chapter, subject to the review and approval by the County Attorney.

Meetings:

Work Session Date: 05/26/26

Voting Meeting Date: 05/28/26

Executive Summary:

Presenter: EW

Recommendation:

Approve

Purpose of Request:

Approval and authorization for the Chairman to execute a resolution to amend Title 3, Chapter 3.40, Subsection 3.40.020, of the Code of Ordinances of Hall County, Georgia with regard to the excise tax rate on rooms, lodgings, and accommodations found in said Chapter, subject to the review and approval by the County Attorney.

History:

On February 13, 2025 the Board of Commissioners executed a resolution of support to change the excise tax rate in unincorporated Hall County from 5% to 8%.

Once this resolution was executed, the County worked with our local delegation to have this request attached to a local Act in the General Assembly to be approved at the State level pursuant to the requirements in O.C.G.A. § 48-13-51.

This local act was approved by the Governor and signed into law on May 12, 2026 as part of the 2026 session of the Georgia General Assembly via House Bill 896.

The final step will be to take local action for the change in the County's excise tax rate to become effective.

Facts and Issues:

Options:

This proposed resolution, if approved by the Board of Commissioners will amend Hall County's Ordinance to update the Excise Tax Rate for Rooms, Lodgings, and Accommodations in Unincorporated Hall County from the current 5% to 8%. This ordinance amendment would be effective July 1, 2026.

Funding Requested \$ 0.00
Are funds within current budget? No
Source of Funds
Does the action involve a Resolution, Ordinance, Contract, Agreement, etc.? Yes
Has it been reviewed by the County Attorney? Yes
Is there a deadline for this item? 2026-06-30

Approvals:

Submit	Budget	Finance	Attorney
TS	JM	TS	JL
Administration		Clerk	
CR		JR	

Attachments:

Resolution