



WEDNESDAY'S  
News You Can Use

# Hotel/Motel Tax

Presented by **Jack Brock**

Georgia<sup>®</sup> Department of  
Community Affairs



Carl Vinson  
Institute of Government  
UNIVERSITY OF GEORGIA



# Tax Background and Logistics

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# Office of Research and Geoanalytics

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DCA has 70+ programs primarily involving funding related to housing economic development.

Research is part of the Office of Planning, Mapping and Research in the Community Development Division.

The Research office collects information on government and authority operations and finances, makes that information available to stakeholders, and monitors compliance.

*O.C.G.A. 36-81-8 requires local governments and authorities to submit various reports to DCA as a condition of receiving state appropriated funds from the Department.*

*These surveys create datasets to allow stakeholders and policy makers to understand and research how local governments in Georgia fund and provide services.*

# The Role of DCA

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## Repository

Maintain records of all ordinances and enabling legislation



## Reporting

Promulgate an annual report on the tax rate, contracted entities, revenue, and expenditures



## PRB

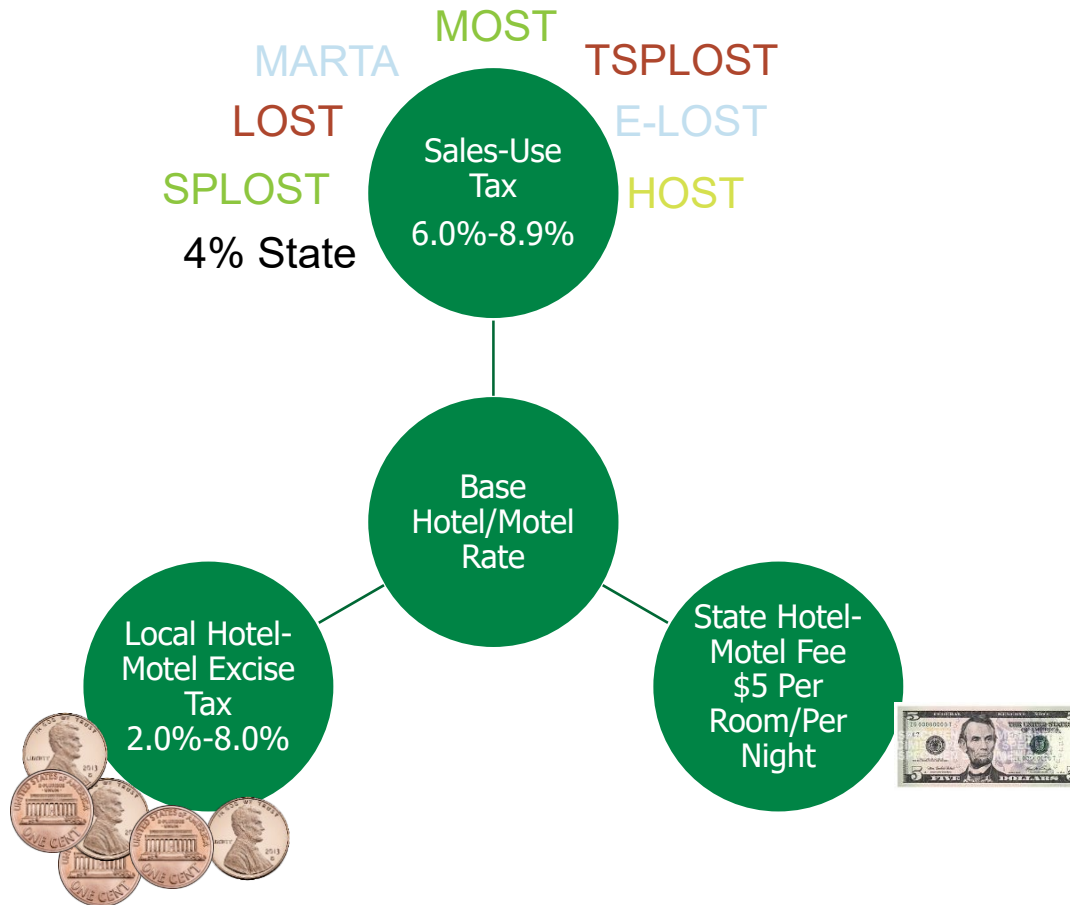
Convene the Performance Review Board annually to review bona fide HMT complaints



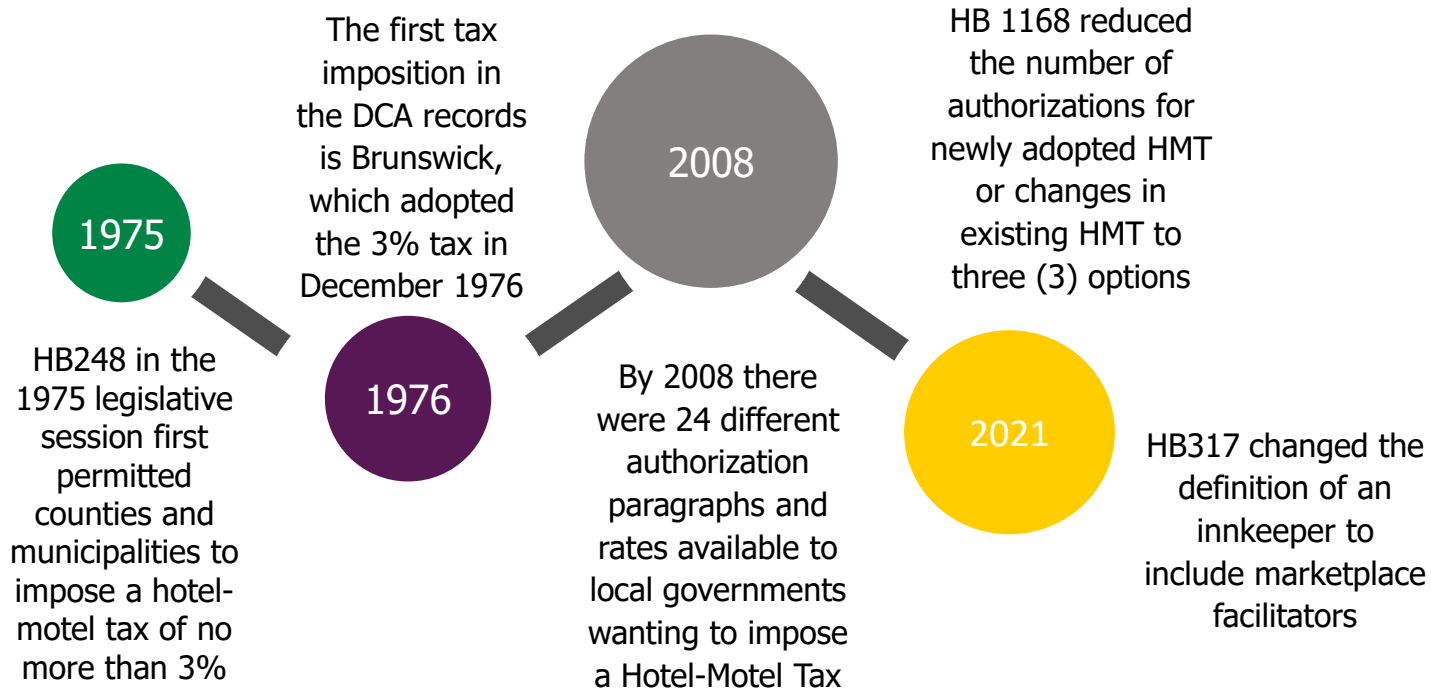
## Logistics

Assist local governments with questions, though *not* with legal guidance. Provide information and training programs

# The Lodging Receipt

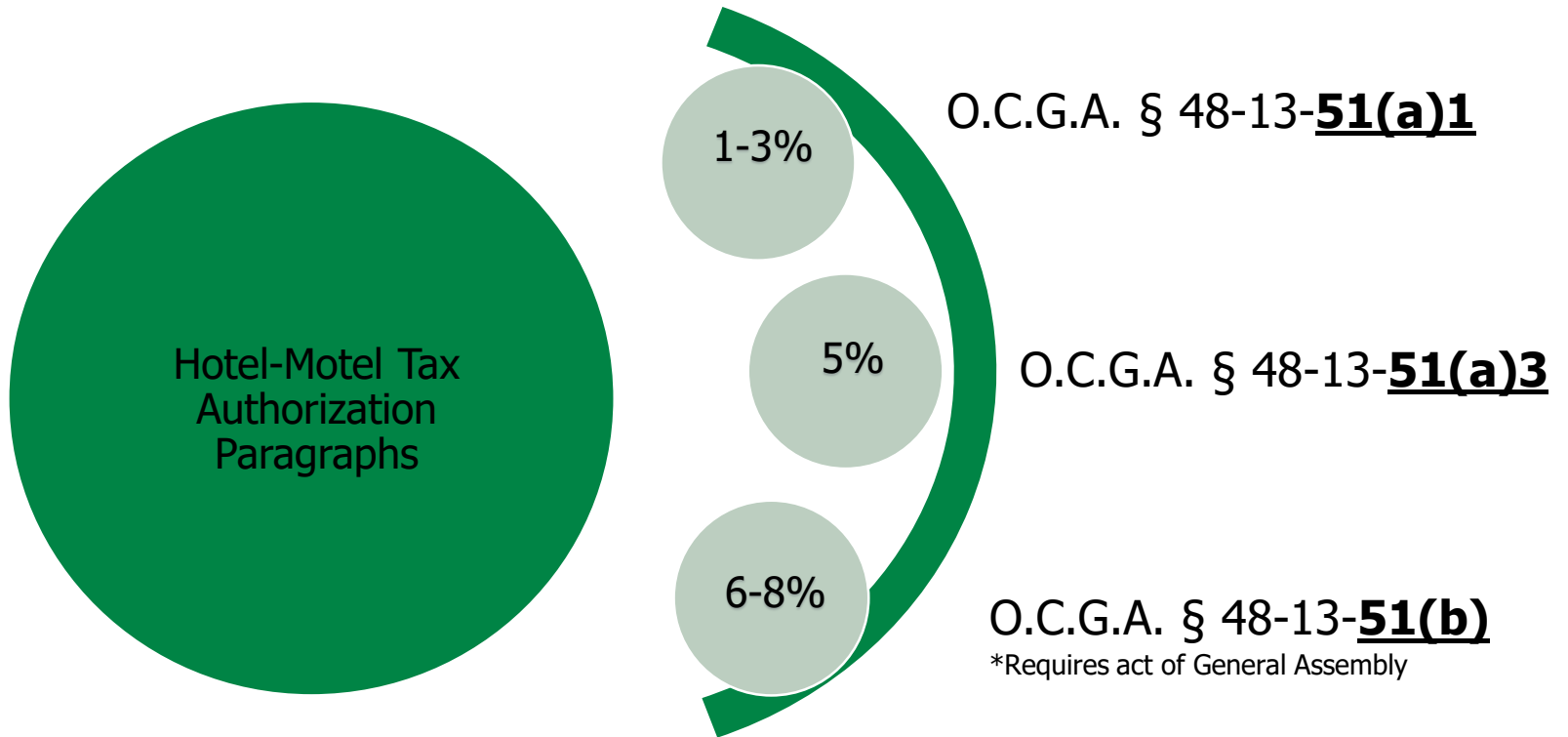


# History



# Current Authorization Paragraphs

Hotel-Motel Tax Law addressed in OCGA Title 48, Chapter 13, Article 3 (Ch. 13 Paragraphs 50-56)



# Non- Current Authorization Paragraphs

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This general overview only covers the most common occurrences of local Hotel Motel Excise taxes.

Around 40 governments still collect under “grandfathered” authorization paragraphs which offer limited exceptions to the restrictions in these slides.

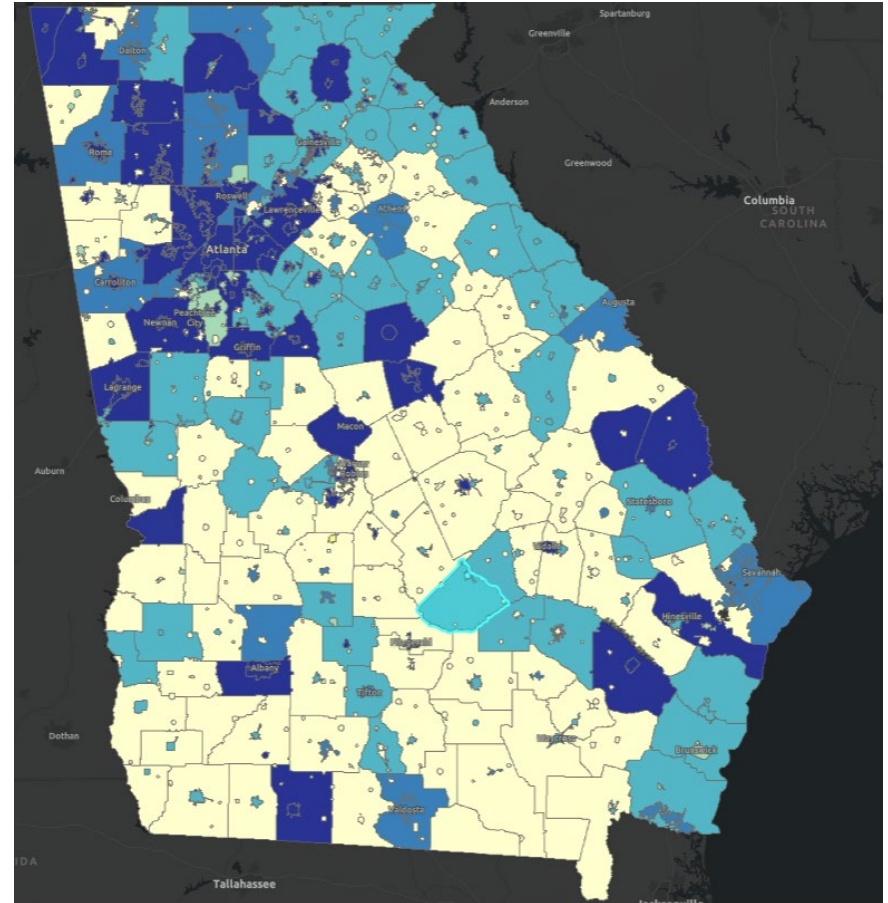
Reach out to DCA for questions on those or for other information on special topics not included here.



# Hotel Motel Tax in Georgia

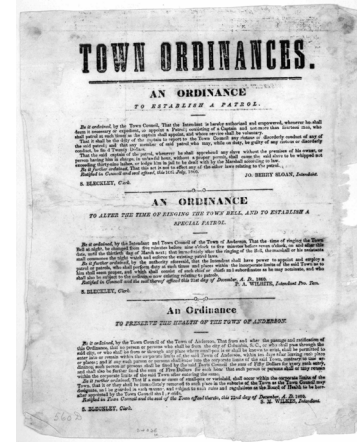
Statewide collections have steadily risen in real terms to around 300 million

Tax Rates	Governments
2%	1
3%	23
5%	114
6%	26
7%	23
8%	111
<b>Grand Total</b>	<b>298</b>

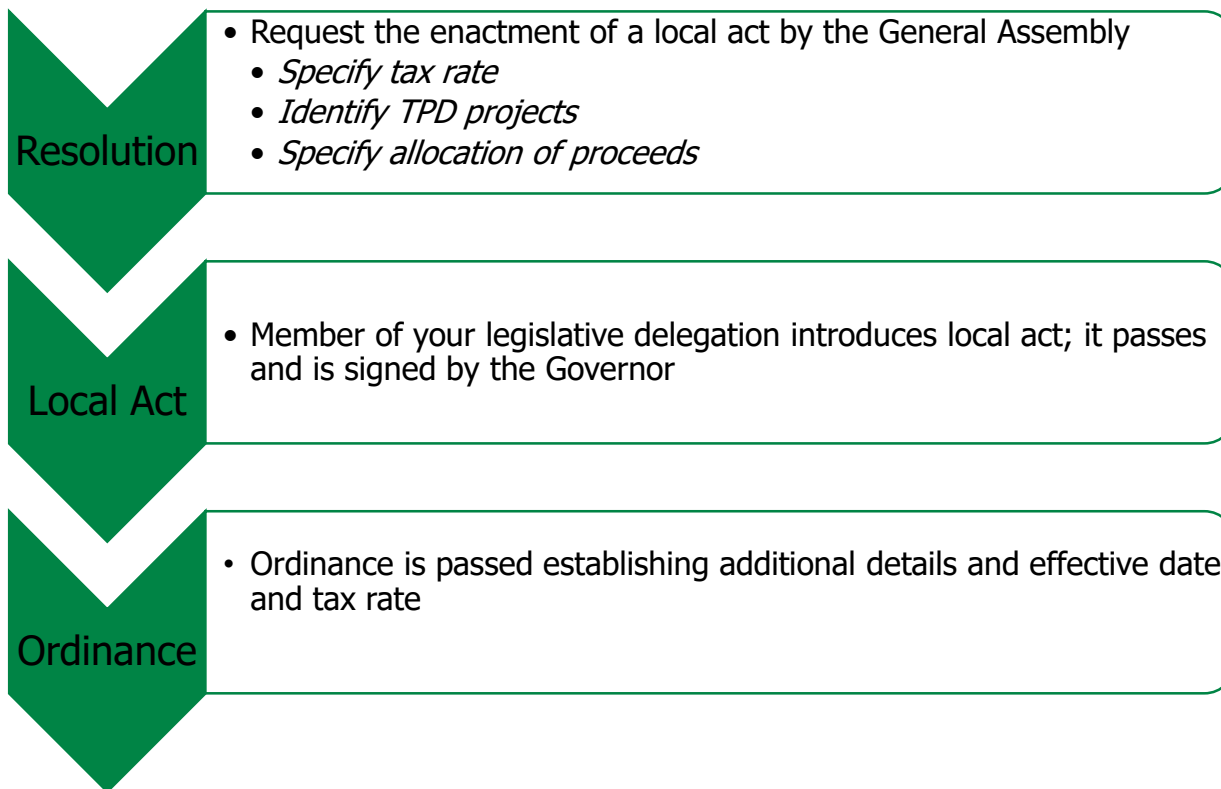


# Adopting or Changing a Tax

- ❑ A city or county can adopt a 1-3%, or 5% tax by local ordinance, a tax of 6-8% requires some extra steps
- ❑ Ordinance guidance is provided on DCA's Hotel-Motel Tax Webpage
- ❑ Earliest collection is the first day of the second month after adoption



# Adopting or Changing a Tax



# Knowledge Check

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Which authorization paragraph requires the enactment of a local act of the general assembly?

- A. O.C.G.A. § 48-13-**51(a)(1)**
- B. O.C.G.A. § 48-13-**51(a)(3)**
- C. O.C.G.A. § 48-13-**51(b)**
- D. O.C.G.A. § 48-13-**51(j)**

# Mechanics of Restricted Spending

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Definitions, Restrictions, and Examples

*Only 3%, 5% and 8% distributions are shown. If your government has a different tax rate or is under a grandfathered authorization paragraph your distribution may be different*



# Defining TCT

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- *Tourism, Conventions, and Trade Shows (TCT)*
- Means “Planning, conducting, or participating in programs of information and publicity designed to attract or advertise tourism, conventions, or trade shows.” O.C.G.A. § 48-13-50.2(4)
- Depending on the authorization paragraph, a percentage of revenue goes toward TCT restricted spending
- For questions on the appropriateness of expenditures, **always ask the city or county attorney**
- Expended by the *Destination Marketing Organization (DMO)*

# What Qualifies as TCT?

- Generally,...
- Brochures, billboards, magazines
- Social media and internet marketing campaigns
- Radio and television commercials
- Attracting convention or trade shows
- Supporting/operating a convention facility (Sometimes)



# What doesn't Qualify?

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- ❑ Paying for concerts, fireworks, or festivals
- ❑ Not “programs of information and publicity” or an advertisement for an event, they are the event
- ❑ When unsure, review the definitions in O.C.G.A. 48-13-50.2, and ask your city county attorney





# Defining DMO

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- *Destination Marketing Organization (DMO)*
  - “A private sector non-profit organization or other private entity which is exempt...under Section 501(c)(6) of the IRS Code of 1986...”
  - “Supported by the tax under this article, government budget allocations, private membership, or any combination thereof...”
  - “Primary responsibilities of which are to “encourage travelers to visit their destinations, encourage meetings and expositions in the area, and provide visitor assistance and support as needed” OCGA 48-13-50.2(1)
- *Private Sector Non-Profit Organization*
  - “...a chamber of commerce, a convention and visitors bureau, a regional travel association, or any other private **group organized for similar purposes which is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986**; O.C.G.A. § 48-13-50.2(3)

# Alternative Purposes and Recipients

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- ❑ In rare cases, a portion of restricted TCT funds collected under O.C.G.A. 48-13-51(a)(3) may be spent for other purposes
  - ❑ Supporting a facility owned or operated by a state authority for convention and trade show purposes
  - ❑ Supporting facilities owned by local governments if agreements were in place by certain dates
  - ❑ Consult your city or county attorney before pursuing these options
- ❑ Besides a private sector nonprofit organization, amounts expended under this paragraph can be through contracts with:
  - ❑ The State
  - ❑ Department of state government
  - ❑ State authority
  - ❑ CVB authority created through Local Act of the General Assembly for a municipality
  - ❑ Any combination of these entities

# DDAs and Main Street

- ❑ Local authorities are public entities and not eligible for TCT funds
- ❑ Main streets must be a stand-alone non-profit with 501(c)6 status
- ❑ Main streets and DDAs should be partners but *usually* cannot be the contracted DMO



# Defining TPD

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## □ *Tourism Product Development (TPD)*

□ "Creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures *may include capital costs and operating expenses.*"

O.C.G.A. § 48-13-50.2(6)

□ For governments under a 51(b)-tax rate, a percentage of revenue **can** be restricted for TPD. Otherwise, is restricted for TCT

□ Project should be identified as TPD in jurisdiction's annual budget

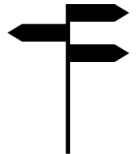
□ Must involve physical renovation of existing tourism facility, or construction of a new tourism facility

□ No restrictions on the recipient, the local government can retain and spend this portion

# What Qualifies as TPD?

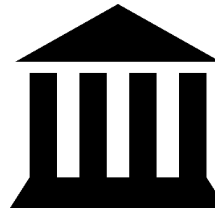
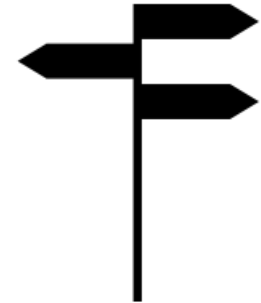
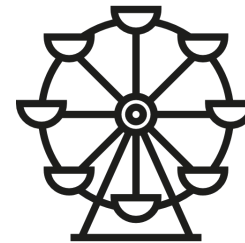
As identified in O.C.G.A. § 48-13-50.2(6)(A-P), *Tourism Product Development* may include...

- (A) **Lodging** for the public for no longer than 30 consecutive days to the same customer;
- (B) Overnight or short-term sites for recreational vehicles, trailers, campers, or tents;
- (C) **Meeting, convention, exhibit**, and public assembly facilities;
- (D) Sports **stadiums**, arenas, and complexes;
- (E) **Golf courses** associated with a resort development that are open to the general public on a contract or fee basis;
- (F) Racing facilities, including dragstrips, motorcycle racetracks, and auto or stock car racetracks or **speedways**;
- (G) Amusement centers, amusement parks, theme parks, or amusement piers;
- (H) Hunting preserves, trapping preserves, or **fishing preserves or lakes**;
- (I) Visitor information and **welcome centers**;
- (J) **Wayfinding signage**;
- (K) Permanent, nonmigrating carnivals or fairs;
- (L) Airplanes, helicopters, buses, vans, or boats for excursions or sightseeing;
- (M) Boat rentals, boat party fishing services, rowboat or canoe rentals, horse shows, natural wonder attractions, picnic grounds, **river-rafting services**, scenic railroads for amusement, aerial tramways, rodeos, water slides, or wave pools;
- (N) **Museums**, planetariums, art galleries, botanical gardens, aquariums, or zoological gardens;
- (O) **Parks, trails**, and other recreational facilities; or
- (P) **Performing arts facilities**.

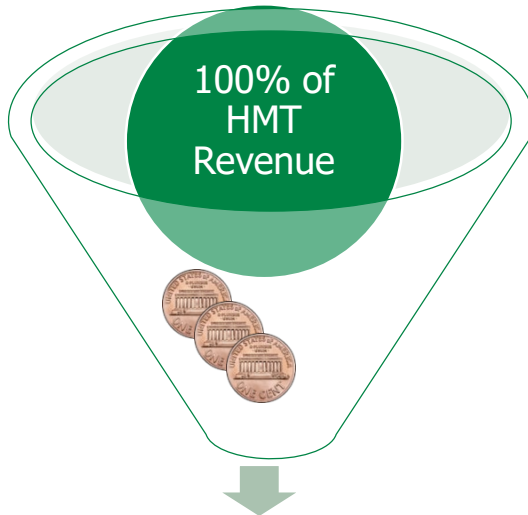


# TPD Continued

- TPD Funds should be budgeted to be spent in the Fiscal Year in which they were collected
- Funds not spent towards TPD must otherwise be spent for TCT
- TPD funds can be used to secure debt for larger projects
- No restrictions on the recipient
- Should be identified as TPD in the annual budget
- Often used for facilities your residents will enjoy, but make sure they are open to and used by visitors

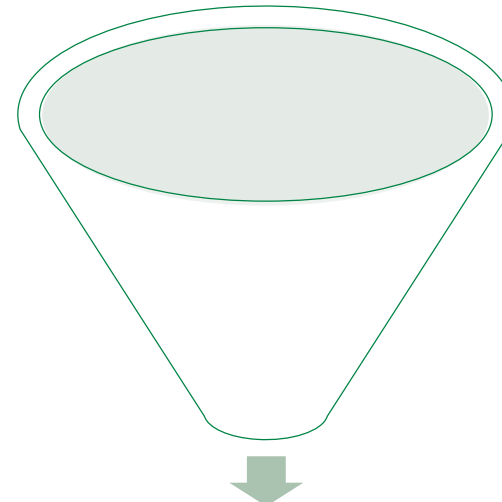


# O.C.G.A. § 48-13-51(a)(1) – 1-3%



## Non-Restricted

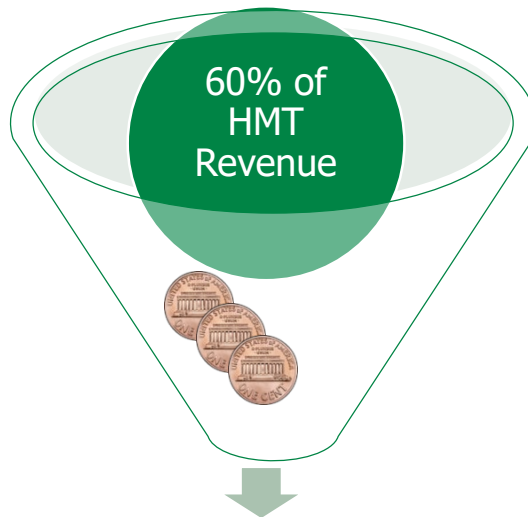
Proceeds can be used for any *legal* general fund purpose in the city, county, or consolidated government



## Restricted

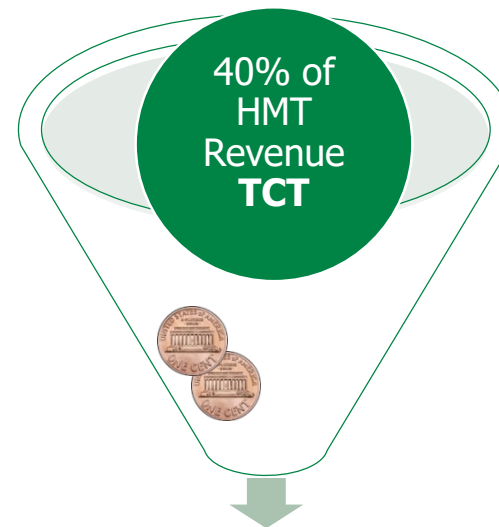
None, or not less than the percentage of such tax collections expended for TCT during the immediately preceding fiscal year

# O.C.G.A. § 48-13-51(a)(3) – 5%



## Non-Restricted

Proceeds can be used for any *legal* general fund purpose in the city, county, or consolidated government

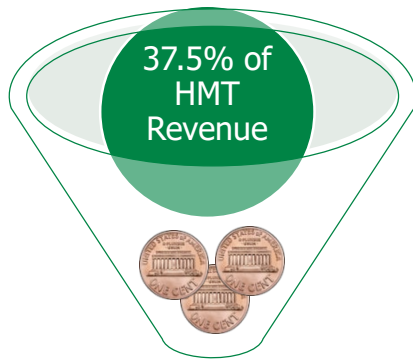


## Restricted

**In each fiscal year**, at least 40% of the HMT revenue must be used for TCT

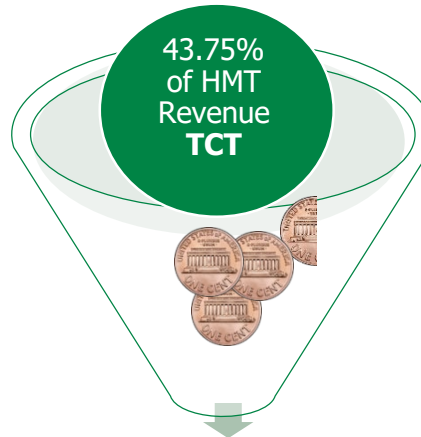


# O.C.G.A. § 48-13-51(a)(3) – 8%



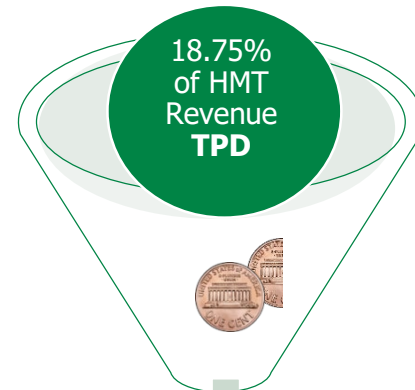
## Non-Restricted

Proceeds can be used for any *legal* general fund purpose in the city, county, or consolidated government



## Restricted

**In each fiscal year**, at least 43.75% of the HMT revenue must be used for TCT

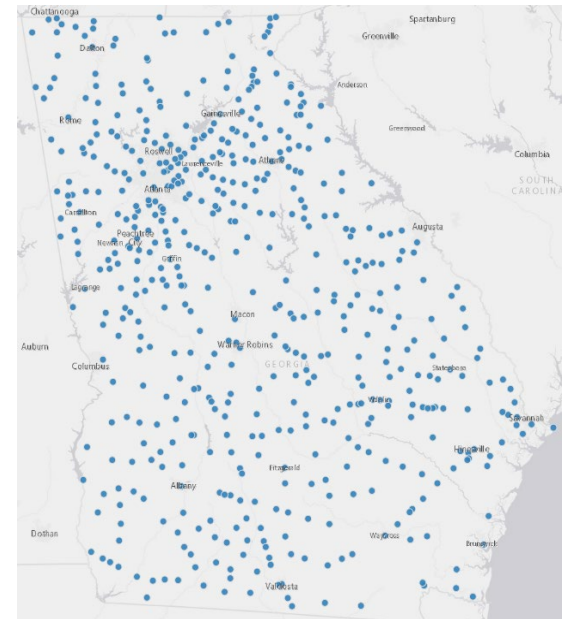


## Restricted

**In each fiscal year**, at least 18.75% of the HMT revenue must be used for TPD, Otherwise to be used for TCT

# Working with Other Governments

- ❑ Each county is a special district for the purpose of the HMT, excluding “territory located within the boundaries of any municipality which imposes an excise tax” (OCGA 48-13-50.1)
  - ❑ If a hotel or STVR is located within a municipality that imposes a tax, no tax is due to the County
  - ❑ If a hotel or STVR is in an unincorporated area or in a municipality that does not impose a tax, the tax is due to the County, if they impose one
- ❑ Cities and counties may jointly contract with the same DMO to promote the broader area and maximize marketing dollars



# Working with DMOs

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- ❑ If your community collects a tax of 5% or more, you are working with a DMO – most commonly a Chamber, CVB, or other 501(c)(6) non-profit
- ❑ The local government remains the taxing authority, and is responsible for ensuring appropriate usage by their contracted DMO
- ❑ Build and maintain a healthy relationship
  - ❑ Discuss priorities and expectations prior to the beginning of the fiscal year
  - ❑ Develop a contract or MOU
  - ❑ Specify amounts as a percent of total HMT collections



# Knowledge Check

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Which of these is not an allowable **TCT** expense?

- A. Billboards
- B. Fireworks
- C. Brochures
- D. Social Media Advertisements

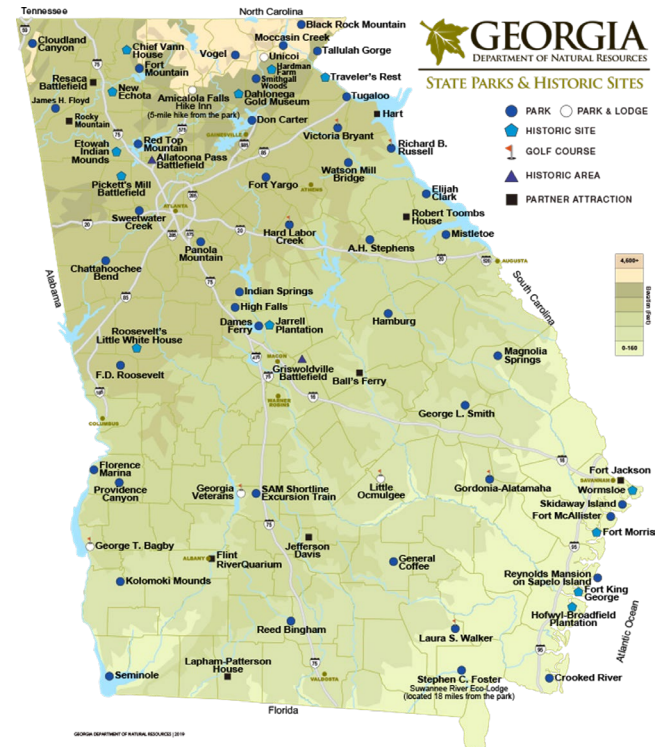
# Special Topics and Reporting

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Short Term Vacation Rentals, State Parks and Annual Requirements

# State Parks and the HMT

- ❑ State parks operated under, or administratively attached to DNR may *be* required to collect HMT if it furnishes lodge rooms as well as meals and conference or meeting facilities or has a minimum of 20 cabins
- ❑ The park must collect and remit the same tax rate to the county or municipality where the park is located
- ❑ 100% of the revenue shall be expended for development, promotion, and advertising of such rooms, facilities or cabins of the state park
- ❑ O.C.G.A. § 48-13-54



# Short Term Vacation Rentals

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- ❑ HB317 went into effect July 1, 2021
- ❑ This requires “marketplace facilitators” – AirBnB, VRBO, HomeAway, and other short-term vacation rental (STVR) web platforms - to collect and remit both the *local* Hotel-Motel Excise Tax and the *state* \$5 Transportation Fee that had been collected in traditional hotels/lodging establishments
- ❑ For most jurisdictions, this has resulted in new HMT revenue
- ❑ For some jurisdictions who had been collecting the HMT from property owners, mechanisms will change



# Short Term Vacation Rentals

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- ❑ At its core, HB317 changes the definition of “innkeeper” to include STVR platforms in OCGA § 48-13-50.2
- ❑ Collections from STVR platforms are subject to the **same spending restrictions** as other HMT collections
- ❑ Make a plan with your DMO if you have seen an increase from previous budget years.





# Short Term Vacation Rentals

- ❑ Facilitators are not required to share data or personal information
- ❑ For issues with the rate being collected, reach directly out to the platforms **and** ensure your correct ordinance is filed with DCA
- ❑ No impact on “front end” regulation of STVR properties
  - ❑ Limiting number of STVR in area/jurisdiction
  - ❑ Requiring annual registration
  - ❑ Neighbor/HOA Notification
  - ❑ Insurance Requirements
  - ❑ Licensing/Registration Fees

Short Term Vacation Rental Registration  
City of Carterville Planning and Development  
ATTN: City Clerk  
P.O. Box 1390  
Carterville, GA 30520

**INCOMPLETE SHORT TERM VACATION RENTAL - STVR REGISTRATION APPLICATIONS WILL NOT BE PROCESSED**

Please complete this STVR Registration Application when reporting a new STVR Certificate. A separate STVR application must be submitted for each dwelling unit used as a STVR.

Owner Name: \_\_\_\_\_ (Owner) \_\_\_\_\_ (Management/Developer)

Member Person/Owner Name: \_\_\_\_\_ (ONLY IF DIFFERENT FROM ABOVE OR DIFFERENT OR COMPANY/ENTITY)

Property Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Owner's Address (if different): \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Owner Phone Number: \_\_\_\_\_ Owner Email Address: \_\_\_\_\_

Rental Agency OR 24 Hour Contact Name: \_\_\_\_\_

Rental Agency OR 24 Hour Contact Phone: \_\_\_\_\_ Rental Agency OR 24 Hour Contact Email: \_\_\_\_\_

Marketing Exchanges: Check all that apply.

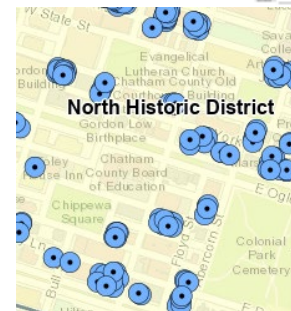
Airbnb.com  VRBO.com  HomeToGo.com  Booking.com

Other: \_\_\_\_\_

This property is:  Owner Occupied  Non-Owner Occupied

I certify that the foregoing information is true and correct and I understand that falsification of any part of this application could cause denial or revocation of the certificate.

Date: \_\_\_\_\_ Signature: \_\_\_\_\_



# Hotel-Motel Tax Report

The screenshot shows the Georgia Department of Community Affairs website header with navigation links: About DCA, Resources, News and Events, Contact Us, and a search bar. Below the header is the "Hotel-Motel Tax Report System" interface for the City of Tybee Island (2025004). The main menu for 2016 includes a warning about logging out and instructions on how to submit the report. A table lists four forms: Form I (Tax Authorization Verification), Form II (Tax Revenues and Expenditures), Form III (Project Contractor Information Schedule (PCIS) Form), and Form IV (Certification). All forms are marked with a green checkmark, indicating they are completed. At the bottom of the menu are buttons for "Back to Years Menu" and "Log Out".

Georgia Department of  
**Community Affairs**

About DCA Resources News and Events Contact Us Enter Search Search

Hotel-Motel Tax Report System  
City of Tybee Island (2025004)

Main Menu - 2016

You can log out after completing any section (with exception of the Certification section) and return at a later time to complete or modify the other sections. Please note that if you do not save each report section, you will not be able to "Submit" the responses of the Certification page. Also in Section IV, you must provide a working email address to receive a confirmation email that DCA has received your report responses.

All of the sections must be completed before the report can be submitted

✓	Form I	Tax Authorization Verification
✓	Form II	Tax Revenues and Expenditures
✓	Form III	Project Contractor Information Schedule (PCIS) Form
✓	Form IV	Certification

Back to Years Menu Log Out

- ❑ Within six (6) months of the end of the fiscal year, each jurisdiction imposing the HMT is responsible for completing the Hotel Motel Tax Report
  - ❑ Confirm rate and ordinance
  - ❑ Revenues (SR Fund 275);
  - ❑ Expenditures (% of revenue allocated to TCT and TPD)
  - ❑ Project Contractor Information Schedule (PCIS)
- ❑ This uses the same login as DCA's other web-based reports

# Project Contractor Information Schedule (PCIS)

**Hotel-Motel Excise Tax Restricted Spending  
Project-Contractor Information Schedule (PCIS)**

Revised April 2020

To submit, save as .DOC (Microsoft Word) or .PDF (Adobe) file and provide to your local government point of contact

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Reporting of Promotion of Tourism, Conventions & Trade Shows (TCT) Restricted Spending

To be completed by DMO Staff and returned to Local DMO

**Part I: Local Government Information**

Local Government (Taxing Entity):	Choose an item.
Jurisdiction's HMT Authorization Paragraph:	Choose an item.

**Part II: DMO/Contracted Entity Information**

DMO/Contracted Entity Name: <a href="#">Click or tap here to enter text.</a>	
Executive Director's Name:	<a href="#">Click or tap here to enter text.</a>
Preparer's Name:	<a href="#">Click or tap here to enter text.</a>
Preparer's Email Address:	<a href="#">Click or tap here to enter text.</a>

**DMO/Contracted Entity is a (Select One):**

<input type="checkbox"/> State Authority (not local)
<input type="checkbox"/> Other

**Part III: Restricted Spending - TCT Expenditure - Reporting**

Event, Site, or Activity Promoted	Description of Promotional Act
Ex. Monthly Farmers Market	Social media marketing via Facebook & television commercials, and billboards
<a href="#">Click or tap here to enter text.</a>	<a href="#">Click or tap here to enter text.</a>
<a href="#">Click or tap here to enter text.</a>	<a href="#">Click or tap here to enter text.</a>
<a href="#">Click or tap here to enter text.</a>	<a href="#">Click or tap here to enter text.</a>
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<a href="#">Click or tap here to enter text.</a>	<a href="#">Click or tap here to enter text.</a>

**Key Definitions:**  
 \*"Destination marketing organization" (DMO) means a private sector nonprofit organization section 501(c)(3) of the Internal Revenue Code of 1986 that is supported by the tax and contribution thereof and the primary responsibility of which are to encourage travel and provide visitor assistance and support as needed. (OCGA § 48-13-50.2)(3)  
 \*"Promoting tourism, conventions, and trade shows" means planning, conducting, or participating in advertising tourism, conventions, or trade shows. (OCGA § 48-13-50.2)(4)

Please email any questions regarding restricted spending or to

Georgia Community

**Hotel-Motel Excise Tax Restricted Spending  
Project-Contractor Information Schedule (PCIS)**

Revised April 2020

To submit, save as .DOC (Microsoft Word) or .PDF (Adobe) file and provide to your local government point of contact

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Reporting of Tourism Product Development (TPD) Restricted Spending

\*Only for use in jurisdictions collecting 6%, 7%, or 8% under OCGA § 48-13-51(b)\*  
To be completed by the Local Government, Local Authority, DMO, or other entity expending funds restricted to TPD spending and returned to Local Government Official completing Annual HMT Report

**Part I: Local Government Information**

Local Government (Taxing Entity):	Choose an item.	Report for Fiscal Year (Based on US Fiscal Year):	Choose an item.	Jurisdiction's HMT Rate:	Choose an item.
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\*If your local government is not on this list, DCA does not have record of a current ordinance for HMT being collected under authorization paragraph OCGA § 48-13-51(b) and does not have restricted funds available for TPD. If you believe to be an error, please contact the DCA Office of Research at [DCA.Research@dca.ga.gov](mailto:DCA.Research@dca.ga.gov).

**Part II: Expending Organization/Entity Information**

Organization/Entity Name: <a href="#">Click or tap here to enter text.</a>	
Executive Director's Name: <a href="#">Click or tap here to enter text.</a>	
Preparer's Name:	<a href="#">Click or tap here to enter text.</a>
Preparer's Email Address:	<a href="#">Click or tap here to enter text.</a>
Preparer's Title:	<a href="#">Click or tap here to enter text.</a>
Preparer's Telephone Number:	<a href="#">Click or tap here to enter text.</a>

**Expending Organization is a (Select One):**

<input type="checkbox"/> 501(c)(6) Non-Profit Organization
<input type="checkbox"/> State Authority (not local authority, such as a DDA, Tourism Authority, etc.)
<input type="checkbox"/> Agency/Department of State Government
<input type="checkbox"/> CVB Created by Local Act of General Assembly
<input type="checkbox"/> Local Authority (DDA, Tourism Authority, etc.)
<input type="checkbox"/> Local Government (Municipality, County, Consolidated Government)
<input type="checkbox"/> Other - (Please describe: <a href="#">Click or tap here to enter text.</a> )

**Part III: Restricted Spending - TPD Expenditure - Reporting**

Project Description	Type of TPD Project	Expenditure Type	Amount Expended
ex. Design, manufacturing, and installation of new wayfinding signage for downtown central business district, directing visitors to embassies, visitor centers, city hall, library, and Third Street park	Wayfinding Signage	Capital Expense	\$150,772
<a href="#">Click or tap here to enter text.</a>	Choose an item.	Choose an item.	<a href="#">Click or tap here to enter text.</a>
<a href="#">Click or tap here to enter text.</a>	Choose an item.	Choose an item.	<a href="#">Click or tap here to enter text.</a>
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Georgia Community Affairs

“Schedule of all revenues therefrom which are expended for the promotion of tourism, conventions, and trade shows or any other tourism related purpose which is specified under Code Section O.C.G.A. § 48-13-51

Such schedule shall identify both the project or projects involved and the contracted entity involved in each such expenditure” O.C.G.A. § 36-81-8(b)(1)(B)

Have contracting entity (DMO) complete form and submit to local government

# Additional Finance Requirements

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## HMT Audit Disclosure

48-13-51(a)(9)(B) requires the annual audit disclose:

- Amount of funds expended during the fiscal year
- Amount of tax receipts during the fiscal year
- Expenditures as a percentage of tax receipts
- Determination of compliance with the spending requirements

## Contractor Audit Verification

- County or municipality must require their contractor (DMO or other) to obtain "audit verification" that the expenditure requirements were met

## Budget Plan

- Both the contractor and the government must annually adopt a budget plan specifying how the funds must be spent
- Compliance with such budget plan satisfies the requirement that funds be spent in the fiscal year they are collected

# Performance Review Board (PRB)

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- ❑ Complaint must be received by June 1<sup>st</sup>, on the proper form with the filing fee to be considered.
- ❑ Complaint can come from anyone, addressing a local government or DMO, regarding the current **or** most recently completed fiscal year
- ❑ Bona fide complaints will be heard by the 11 member PRB, who make recommendations to the Commissioner for remedial action



## Georgia Department of Community Affairs Hotel/Motel Tax Complaint Form

### Directions

Please complete the questions below. Your answers should be as detailed and descriptive as possible. Your complaint will be evaluated based on the information you provide. Failure to provide adequate information could result in your complaint not being processed.

1. What local government imposes the Hotel/Motel Tax related to your complaint concerning inappropriate expenditures of these revenues?

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2. What Hotel/Motel Tax rate does this government impose?

- up to 3%
- 5%
- 6%
- 7%
- 8%

# Knowledge Check

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When is a Government's HMT Report due?

- A. June 30<sup>th</sup> Every Year
- B. At the end of the government's fiscal year
- C. Six months after the end of a government's fiscal year
- D. A year after the end of a government's fiscal year

# QUESTIONS?

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# Thank You!



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