

STATE OF GEORGIA

COUNTY OF CLAYTON

ORDINANCE NO. 2009- 159

AN ORDINANCE TO AMEND PART II, CHAPTER 90, ARTICLE III OF THE CLAYTON COUNTY CODE OF ORDINANCES, AS AMENDED, SO AS TO DELETE SECTION 90-61 AND ENACT A NEW SECTION 90-61 PROVIDING FOR A NEW TAX AMOUNT AND ITS APPLICATION; TO REPEAL CONFLICTING LAWS, ORDINANCES, AND RESOLUTIONS; TO ESTABLISH AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, within the territorial limits of the unincorporated special district of Clayton County, the County currently levies a six percent (6%) tax on public accommodations furnished for value; and

WHEREAS, Clayton County currently contracts with the Clayton County Tourism Authority, an authority created by the Georgia General Assembly for the purpose of promoting tourism, conventions, and trade shows in Clayton County; and

WHEREAS, the Clayton County Tourism Authority currently operates a Convention and Visitor's Bureau, maintains a website listing the local historical sites of public interest, provides access for hotel and motel reservations, operates and maintains a tour bus to local points of interest, and promotes and advertises through the use of highway billboards, welcome center racks, and other media, the availability of local public accommodations and restaurants and other ventures to encourage travelers to visit Clayton County; and

WHEREAS, the Georgia General Assembly recently adopted legislation enabling municipalities and counties to increase such tax to eight percent (8%), conditioned upon the adoption of a resolution by the local governing authority and the enactment of a local Act by the General Assembly; and

WHEREAS, Clayton County has adopted such resolution (Resolution 2009-43, adopted March 3, 2009) specifying the tax rate, identifying the projects and tourism product development purposes for which the taxes will be spent, and allocating the proceeds among such projects and tourism product development purposes; and

WHEREAS, the Georgia General Assembly has enacted such local Act (H.B. 722, Act 271, approved May 11, 2009) authorizing Clayton County to levy an excise tax at a rate not to exceed eight percent (8%) for the furnishing of public accommodations for value;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF
CLAYTON COUNTY, GEORGIA, AND IT IS HEREBY ORDAINED:

Section 1. The Clayton County Code of Ordinances, as amended, is hereby further amended by deleting Section 90-61 in its entirety, and in lieu thereof, a new Section 90-61 is hereby adopted, as follows:

Section 90-61. Assessment.

(a) There is hereby assessed and levied an excise tax upon the furnishing for value to the public of any room or rooms, lodging or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, Clayton County for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value. The tax shall be eight percent (8%) of the charge to the public for such rooms, lodgings or accommodations.

(b) This tax shall not apply to:

(i) charges made for any rooms, lodgings, or accommodations provided as to any persons who certify in writing that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty;

(ii) the use of meeting rooms and other such facilities or any rooms, lodgings, or accommodations provided without charge;

(iii) any rooms, lodgings, or accommodations furnished for a period of one (1) or more days for use by Georgia state or local officials or employees when traveling on official business. Notwithstanding the availability of any other means of identifying the person as a state or local government official or employee, whenever a person pays for any rooms, lodgings, or accommodations with a state or local government credit or debit card, such rooms, lodgings, or accommodations shall be deemed to have been furnished for use by a Georgia state or local government official travelling on official business for purposes of the exemption provided by this paragraph. For purpose of the exemption provided under this paragraph, a local government official or employee shall include officials or employees of counties, municipalities, consolidated governments, or county and independent school districts;

(iv) charges made for continuous use of any rooms, lodgings, or accommodations after the first thirty (30) days of continuous occupancy; and

(v) such other charges as may be made exempt by any act of the state Legislature, as set forth in O.C.G.A. § 48-13-51(h), as it may be amended from time to time.

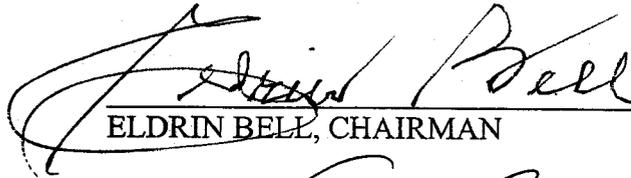
Section 2. All laws, ordinances and resolutions, or parts thereof, which conflict with the provisions of this Ordinance are hereby repealed.

Section 3. If any part of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect the remainder of this Ordinance, and such remainder shall remain in full force and effect.

Section 4. This Ordinance shall become effective on December 1, 2009.

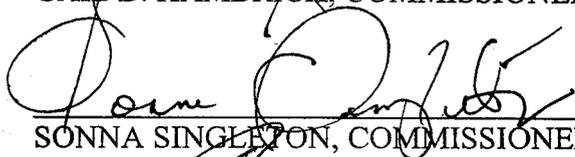
SO ORDAINED, this 6th day of October, 2009.

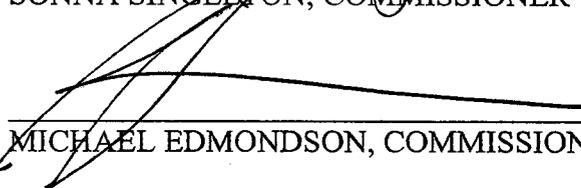
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