
AN ORDINANCE TO AMEND THE EXCISE TAX FOR HOTEL, MOTEL AND RENTALS OF AUGUSTA-RICHMOND COUNTY; TO REPEAL ALL CODE SECTIONS AND ORDINANCES AND PARTS OF CODE SECTIONS AND ORDINANCES IN CONFLICT HEREWITH; TO PROVIDE AN EFFECTIVE DATE AND OTHER PURPOSES.

BE IT ORDAINED by the Augusta-Richmond County Commission, and it is hereby ordained by authority of same, as follows:

Section 1. Title 2 (Finance and Taxation), Chapter 2, Article 4, Division 1, Section 2-2-27 is hereby repealed in its entirety and replaced with the following language so that Section 2-2-27 shall read as follows:

Section 2-2-27. Levied; amount. There is hereby levied and imposed an excise tax at the rate of eight (8) percent of the charge to the public for and upon the furnishing for value to the public of any room or rooms, lodging or accommodations furnished by any person or legal entity within Augusta-Richmond County operating a hotel, motel, inn, lodge, tourist camp, tourist cabin or other place in which rooms, lodging or accommodations are regularly furnished for value. Such tax shall not include the sale or charges for any rooms, lodgings or accommodations furnished for a period of more than thirty (30) consecutive days, or for the use of meeting rooms.

Section 2. Title 2 (Finance and Taxation), Chapter 2, Article 4, Division 1, Section 2-2-32 is hereby repealed in its entirety and replaced with the following language so that Section 2-2-32 shall read as follows:

Section 2-2-32. Distribution of proceeds.

- (a) An amount equal to 50 percent of the total amount of taxes collected that exceeds the amount of taxes that would be collected at the rate of 5 percent shall be expended for promoting tourism, conventions, and trade shows by the destination marketing organization designated by Augusta-Richmond County, which is authorized to administer tourism funds as specified in paragraph (2) of subsection (e) of Code Section 48-13-51 of the Official Code of Georgia Annotated.
- (b) An amount equal to 50 percent of the total amount of taxes collected that exceeds the amount of taxes that would be collected at the rate of 5 percent is hereby appropriated to the Augusta-Richmond County Coliseum Authority for tourism product development.
- (c) An amount equal to 25 percent of the total amount of taxes collected shall be expended for promoting tourism, conventions, and trade shows by the destination marketing organization designated by Augusta-Richmond County which is authorized to administer tourism funds as specified in paragraph (2) of subsection (e) of Code Section 48-13-51 of the Official Code of Georgia Annotated.
- (d) An amount equal to 25 percent of the total amount of taxes collected is hereby appropriated to the Augusta-Richmond County Coliseum Authority for tourism product development.

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- (e) The remaining taxes collected shall be expended as provided in O.C.G.A. 48-13-51(b)(5)(B) and 48-13-51(b)(6).

Section 3. This ordinance shall become effective October 1, 2025.

Section 4. All ordinances or parts of ordinances in conflict herewith are hereby appealed.

Section 5. The numbering, heading and titles are not part of the legislative text and are for identification and organization purposes only, and the Clerk of Commission shall authority to make such changes to those elements as is necessary for harmony with the Code.

PASSED, ADOPTED, SIGNED, APPROVED AND EFFECTIVE this ____ day of _____, 2025.

Augusta, Georgia

By: _____
Garnett L. Johnson
Mayor

Attest:

Clerk of Commission

Seal

State of Georgia
County of Richmond

FIRST READING _____
SECOND READING _____