

**A RESOLUTION OF THE AUGUSTA-RICHMOND COUNTY COMMISSION REQUESTING THAT THE GEORGIA GENERAL ASSEMBLY ADOPT LOCAL LEGISLATION AUTHORIZING AUGUSTA, GEORGIA TO ADOPT THE HOTEL/MOTEL EXCISE TAX UNDER O.C.G.A. 48-13- 51(b); TO AUTHORIZE THE MAYOR AND CLERK OF COMMISSION TO EXECUTE ALL NECESSARY ACTS TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; TO PROVIDE AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER RELATED PURPOSES.**

**WHEREAS**, the Augusta-Richmond County Commission (the “Commission”) is the governing authority of Augusta, Georgia (the “Consolidated Government”), a political subdivision and a consolidated city-county government created and existing under the laws of the State of Georgia, and is charged with the duties of levying taxes, contracting debts, and managing the affairs of the Consolidated Government; and

**WHEREAS**, the Consolidated Government constitutes a “qualified consolidated government” within the meaning of O.C.G.A. Section 48-8-145(3) because the Consolidated Government was created on January 1, 1996 pursuant to Acts of the General Assembly of the State of Georgia that authorized the consolidation of the municipal corporation known as “The City Council of Augusta” and the political subdivision known as “Richmond County, Georgia” with geographic boundaries covering all of what was formerly Richmond County, and within such geographic boundaries in which the Consolidated Government now exists there exists two incorporated municipalities, namely the City of Blythe, Georgia and the City of Hephzibah; and

**WHEREAS**, the geographic boundaries of the Consolidated Government is coterminous with that of the special district of Richmond County created by O.C.G.A. Section 48-13.50.1 (the “Special District”) in which a six percent (6%) excise tax on charges to the public for rooms, lodgings, and accommodations under Article 3, of Chapter 13 of Title 48 of the Official Code of Georgia Annotated is currently being levied; and,

**WHEREAS**, the Georgia General Assembly adopted legislation enabling counties and municipalities to levy hotel/motel taxes up to eight percent (8%), subject to approval of the General Assembly and subject to spending restrictions identified in O.C.G.A. 48-13-51(a)(3) and O.C.G.A. 48-13- 51(b); and,

**WHEREAS**, the Consolidated Government desires to levy a hotel/motel excise tax of eight percent (8%); and,

**WHEREAS**, The Consolidated Government desires to stimulate economic growth in Augusta and the surrounding area by developing and promoting the benefits and advantages of Augusta for conventions, business meetings, trade shows, festivals, film and digital entertainment industry, sporting events, family reunions, large and small gatherings, leisure visitors, and tourism related activities; and

**WHEREAS**, O.C.G.A. 48-13-51(b) provides that counties wishing to increase such tax must adopt a resolution which specifies the subsequent tax rate, identifies the projects for tourism product development purposes, and specifies the allocation of proceeds.

**NOW, THEREFORE, BE IT RESOLVED** that the Augusta-Richmond County Commission hereby requests that the Legislative Delegation for the Consolidated Government sponsor and introduce a local legislative act before the Georgia General Assembly authorizing the Consolidated Government to adopt a hotel-motel excise tax of up to eight percent (8%) as authorized pursuant to O.C.G.A. 48-13-51(b);

**BE IT FURTHER RESOLVED** that the Consolidated Government intends to use the proceeds of such tax for any legal purposes, to include specifically, but not necessarily limited to, promoting tourism, conventions, and trade shows by a qualified destination marketing organization designated by the Consolidated Government, and as defined by O.C.G.A 48-13-50.2(1), for such purpose;

**BE IT FURTHER RESOLVED** that an amount equal to 43.75 percent (43.75%) of the total amount of taxes collected at the rate of 8 percent shall be expended for promoting tourism, conventions and trade shows by a private sector nonprofit registered 501(c)(6) organization designated as the destination marketing organization for the Consolidated Government as defined by O.C.G.A. 48-13-50.2(1), and in accordance with O.C.G.A. 48-13-51(b)(5)(A) and 48-13-51(b)(6);

**BE IT FURTHER RESOLVED** that an amount equal to 43.75 percent (43.75%) of the total amount of taxes collected at the rate of 8 percent shall be expended for tourism product development, as defined in O.C.G.A. 48-13-50.2(6), and in accordance with O.C.G.A. 48-13-51(b)(5)(B) and 48-13-51(b)(6), through the Augusta-Richmond County Coliseum Authority; and

**BE IT FURTHER RESOLVED** that all other taxes collected at the rate of 8 percent shall be expended in accordance with O.C.G.A. 48-13-51(b)(5)(B) and 48-13-51(b)(6); and

**BE IT FURTHER RESOLVED THAT** any and all resolutions, or any part thereof, in conflict with this resolution are hereby repealed. The new hotel/motel tax rate and allocations outlined in this resolution shall be effective July 1, 2025.

**PASSED, ADOPTED, SIGNED, APPROVED, AND EFFECTIVE** this 13<sup>th</sup> day of January, 2025.

Attest: *[Signature]*  
Clerk of Commission

