

RESOLUTION 2022-06

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF DALLAS, GEORGIA REQUESTING THE GENERAL ASSEMBLY TO ADOPT LOCAL LEGISLATION FOR THE CITY OF DALLAS, GEORGIA TO INCREASE THE HOTEL/MOTEL EXCISE TAX UNDER O.C.G.A. 48-13-51(b); TO AUTHORIZE THE MAYOR TO EXECUTE ALL NECESSARY ACTS TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; TO PROVIDE AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER PURPOSES

WHEREAS, the governing body of the City of Dallas, Georgia is the Mayor and Council of the City of Dallas, Georgia; and

WHEREAS, WITHIN THE City of Dallas, Georgia there currently exists a five percent (5%) Hotel/Motel tax authorized under O.C.G.A. 48-13-51; and

WHEREAS, the Georgia General Assembly adopted legislation enabling municipalities and counties to increase their Hotel/Motel tax 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, City of Dallas, Georgia desires to increase its Hotel/Motel tax from five percent (5%) to eight percent (8%); and

WHEREAS, such tax would benefit the City of Dallas, Georgia by providing additional revenues for the promotion of tourism, conventions, and tradeshow, and tourism product development in the City of Dallas, Georgia; and

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

NOW, THEREFORE BE IT RESOLVED AS THAT City of Dallas, Georgia hereby requests that the legislative delegation of Paulding County, Georgia sponsor and introduce a local legislative act before the Georgia General Assembly authorizing the City of Dallas, Georgia to adopt a Hotel/Motel Excise Tax of up to eight percent (8%) authorized pursuant to O.C.G.A. 48-13-51(b)

BE IT FURTHER RESOLVED THAT City of Dallas, Georgia 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 City of Dallas, Georgia, and as defined by O.C.G.A. 48-13-50.2(1), for such purposes;

BE IT FURTHER RESOLVED THAT an amount equal to the amount of total taxes collected which would have been collected at a rate of 5 percent shall be expended in accordance with O.C.G.A. 48-13-51(a)(3) by a private sector non-profit organization or other entity specified in O.C.G.A. 48-13-51(a)(3);

BE IT FURTHER RESOLVED THAT an amount equal to not less than 50 percent of the total amount of taxes collected that exceed 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 a private sector non-profit organization designated as the destination marketing organization for City of Dallas, Georgia, as defined by O.C.G.A. 48-13-50.2(1), and in accordance with O.C.G.A. 48-13-51(b)(b)(A);

BE IT FURTHER RESOLVED that any remaining amount of taxes collected that exceed the amount of taxes that would be collected at the rate of 5 percent which are not otherwise expended for promoting tourism, conventions, and tradeshow by the destination marketing organization 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).

BE IT FURTHER RESOLVED THAT any and all resolutions, or any part thereof, in conflict with this resolution are hereby repealed. This Resolution shall be effective February 16, 2022.

Adopted and Approved this 16th Day of February, 2022

MAYOR AND COUNCIL OF THE CITY OF DALLAS, GEORGIA

L. James Kelly, Mayor

James R. Henson, Councilmember

Michael G. Cason, Councilmember

Cooper Cochran, Councilmember

Nancy R. Arnold, Councilmember

Christopher B. Carter, Councilmember

Leah Alls, Councilmember

Attest: _____
Tina Clark, City Clerk