

**AMENDMENT TO AGREEMENT BETWEEN
CITY OF STONE MOUNTAIN, GEORGIA, AND
DEKALB CONVENTION & VISITORS BUREAU, INC.**

THIS AMENDMENT TO AGREEMENT by and between the City of Stone Mountain, Georgia, a political subdivision of the State of Georgia, acting by and through its duly elected City Council (hereinafter sometimes referred to as the “City”), and the DeKalb Convention & Visitors Bureau, Inc., a non-profit Corporation, chartered in the State of Georgia, acting by and through the duly elected Board of Directors (hereinafter sometimes referred to as “Corporation”) amends the parties’ original agreement dated April 6, 2021 (hereinafter referred to as the “Original Agreement”).

WITNESSETH:

WHEREAS, the City levies an excise Tax of five percent (5%) pursuant upon the furnishing for value to the public and any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business and occupation Taxes to the City for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any place in which rooms, lodgings, or accommodations are regularly furnished for value pursuant to the provisions of O.C.G.A. § 48-13-51(a)(3) (the Tax); and

WHEREAS, the provisions of O.C.G.A. § 48-13-51(a)(3) require the City levying such Tax to expend (in each fiscal year during which the Tax is collected) an amount equal to the amount by which the total Taxes collected exceeds the Taxes which would be collected at a rate of three percent (3%) (the ‘Expenditures’) for the purposes stated therein, including but not limited to, promoting tourism, conventions, and trade shows; and

WHEREAS, the provisions of O.C.G.A. § 48-13-51(a)(3) further required that the Expenditures shall be made only through a contract or contracts with certain entities stated therein, including but not limited to private sector, nonprofit organizations and

WHEREAS, the Corporation is a private sector nonprofit organization as defined in O.C.G.A. § 48-13-51(a)(3) and meets all other necessary and reasonable requirements to qualify as an appropriate entity to make the Expenditures of the Tax; and

WHEREAS, the Corporation has covenanted and agrees that it shall make the Expenditures of the Tax in accordance with an established budget of the funds (the “Budgeted Funds”) which budget and any amendments or modifications thereof shall be subject to the prior approval of the City; and

WHEREAS, the City and the Corporation have agreed that for the period of April 6, 2021 to December 31, 2024, the City shall not be obligated to make any payments under the Original Agreement; and that this Amendment to the Original Agreement is needed to govern the parties going forward.

NOW, THEREFORE, for and in consideration of the mutual obligations herein assumed the sufficiency of which is hereby acknowledged and received, the parties agree as follows:

I.

The parties agree that the City shall make a one-time payment to Corporation for 2025 in the amount of \$13,535.00 no later than June 1, 2026, said funds representing Tax funds collected in 2025 and designated for use in 2026.

II.

Beginning with collections for calendar year 2026 and for each year thereafter, the City shall, following the close of each fiscal year and completion of financial reconciliation, calculate the total hotel/motel tax collections and allocate such funds in accordance with applicable law and this Amendment to Original Agreement, whereby the City shall retain the first three percent (3%) for general governmental purposes, and any amount in excess of three percent (3%) shall be remitted to the Corporation for tourism promotion purposes. Said payment shall be made to the Corporation in the year following actual collections, no later than March 1 of each subsequent year. By way of illustration, funds collected in fiscal year 2026 will be paid no later than March 1, 2027, and funds collected in fiscal year 2027 will be paid no later than March 1, 2028, etc.

III.

City hereby agrees that the Corporation shall make Expenditures of the Tax in the amounts approved by the City as Budgeted Funds, and the Corporation hereby agrees to receive and make the Expenditures of the Tax in accordance with the terms and conditions hereinafter set forth. The general nature of the Corporation's activities shall be as set forth in **Amended Exhibit A**, attached hereto and incorporated herein by the reference.

IV.

Corporation agrees to submit a budget acceptable to the City showing the planned expenditure of all Expenditures to be received from the City and to maintain accurate records of the expenditure and disposition of such funds, such records to be maintained in accordance with generally accepted accounting principles and in accordance with the requirements of O.C.G.A. § 48-13-51(a)(9). All such records will be made available for inspection and audit by the City, upon its request.

V.

Corporation shall be responsible from the time of signing this Amendment to the Original Agreement, or from the time of the beginning of the first work, whichever shall be the earlier, for all injury or damage of any kind resulting from its work or the work of any subcontractor, or anyone directly or indirectly employed by or under the supervision of any of them, to persons or property, including employees and property of the City. Corporation shall exonerate, indemnify, and save harmless the City from and against all claims or actions, and all expenses incidental to the defense of any such claims or actions, based upon or arising out of damage or injury (including death) to person or property caused by or sustained in connection with its performance of this Amendment to Original Agreement and the Original Agreement or the work of any of them or by conditions created thereby or arising out of or in any way connected with work performed under this Amendment to Original Agreement and the Original Agreement and shall assume and pay for, without cost to the City, the defense of any and all claims and actions based on, or arising out of, an act or omission of Corporation, or any subcontractor, or anyone directly or indirectly employed by or under the supervision of any of them. The Corporation expressly agrees to defend against any claims brought or actions filed against the City where such claim or action involves, in whole or in part, the subject of the indemnity contained herein, whether such claims or actions are rightfully or wrongfully brought or filed.

VI.

Corporation shall furnish the following to the City:

- A. Certificates of insurance from companies doing business in Georgia and acceptable to the City covering:
 - 1. Statutory Workers' Compensation Insurance, or proof that Corporation is not required to provide such coverage under state law.
 - 2. Professional liability coverage at a minimum policy amount of \$1,000,000 as required by City Code Sec. 2-56(B)(4).

- B. Certificates of Insurance must be executed in accordance with the following provisions:
 - 1. Certificates to contain policy number, policy limits, and policy expiration date of all policies issued in accordance with the agreement;
 - 2. Certificates to contain the locations and operations to which the insurance applies;

3. Certificates to contain Corporation's protective coverage for any subcontractor's operations;
4. Certificates to contain Corporation's contractual insurance coverage;
5. Certificates are to be issued to:

City of Stone Mountain, Georgia
875 Main Street
Stone Mountain, Georgia 30083

6. Certificates referred to in subparagraph "5." above must be mailed to:

City of Stone Mountain, Georgia
875 Main Street
Stone Mountain, Georgia 30083

- C. Corporation shall be wholly responsible for obtaining certificates of insurance showing coverage as set forth above for all subcontractors who are engaged in work covered by this Amendment to Original Agreement.
- D. Corporation agrees to carry statutory Workers' Compensation Insurance and to have all subcontractors likewise carry statutory Workers' Compensation Insurance or provide proof that such coverage is not required under state law.

VII.

As set forth herein, the City agrees that it will pay to Corporation the amount equal to 100% of the Tax actually collected by it in excess of 3%, but any penalties assessed against hotel-motels for late payment of the Tax will be retained by the City.

VIII.

With respect to the revenues anticipated to be received by the Corporation from DeKalb County and from the cities of Stone Mountain, Tucker, Chamblee, and Stonecrest, Corporation agrees to expend such revenues in an equitable fashion and within the purpose and intent of O.C.G.A. § 48-13-50, et seq., to promote, attract, stimulate and develop conventions, tourism and trade shows in the county and municipalities in accordance with the revenues received from each such jurisdiction.

IX.

The City designates the City Manager as its point of contact, coordinator, and liaison person with Corporation in the execution of the terms of this Amendment to Original Agreement.

X.

Subject to Paragraph XII below, this Amendment to Original Agreement may be modified or amended by mutual agreement of the parties; provided, however, that no waiver, modification, or amendment of any term, condition, or provision of this Amendment to Original Agreement will be valid, or of any force of effect, unless made in writing, approved by the respective parties' governing bodies, and properly executed by the parties' authorized representatives.

XI.

Subject to Paragraph XII below, this Amendment to Original Agreement may be terminated, with or without cause, by either party hereto by the giving of ninety (90) days prior written notice of such termination.

XII.

This Amendment to Original Agreement will remain in effect from May 31, 2026 until midnight of December 31, 2026, unless it shall sooner have been terminated, modified, or amended in the manner set forth in it. Thereafter, this Amendment to Original Agreement shall be automatically renewed on December 1st of each succeeding calendar year during which Expenditures is collected by the City unless a party to it delivers written notice to the other party of such party's intent not to renew this Amendment to Original Agreement at least ninety (90) days prior to the end of a calendar year. Except to the extent specifically agreed upon by the parties, any modification or termination of this Amendment to Original Agreement in the manner set forth above or any other modification or termination of this Amendment to Original Agreement for whatever cause or under whatever circumstances, shall not relieve or impair the obligations of either party arising prior to the effective date of any such modification or termination. Without limiting the generality of the foregoing, the provisions of Paragraphs II, III, IV, V, VII and VIII of this Amendment to Original Agreement shall survive its termination until the accomplishment of all the requirements imposed by those paragraphs, as they exist as of the date of the termination of this Amendment to Original Agreement. By way of illustration, Corporation shall continue to be obligated to devote any and all non-expended Expenditures funds received from the City, and not returned to the City in accordance with the provisions of this Amendment to Original Agreement, for the purposes provided in this Amendment to Original Agreement and the City shall continue to be obligated to advance funds under Paragraphs II and VII of this Amendment to Original Agreement for the payment of actual costs incurred or committed to be incurred by Corporation prior to the termination of this Amendment to Original Agreement.

XIII.

This Amendment to Original Agreement shall be executed in an original and two (2) copies, any one of which may be used for any purpose for which the original may be used.

XIV.

For the purposes of this Amendment to Original Agreement, any notices required to be sent to the parties to it shall be mailed to the following respective addresses:

CORPORATION

DeKalb Convention and Visitors
Bureau, Inc.
1990 Lakeside Parkway, Suite 170
Tucker, Georgia 30084

CITY

City of Stone Mountain, Georgia
875 Main Street
Stone Mountain, Georgia 30083

XV.

It is the intent of the parties that nothing contained in this Amendment to Original Agreement shall be interpreted to assign to Corporation any status other than that of an independent contractor.

XVI.

This Amendment to Original Agreement shall be deemed to have been made and performed in DeKalb County, Georgia. For the purposes of venue, all suits or causes of action based on, arising out of, this Amendment to Original Agreement shall be brought in the Courts of DeKalb County, Georgia.

XVII.

The parties agree that the validity and interpretation of, and all rights and obligations created by this Amendment to Original Agreement shall be governed, controlled, and defined by and under the laws of the State Georgia.

XVIII.

Immigration Compliance: Pursuant to O.C.G.A. § 13-10-91, the City shall not enter into a contract with a service provider for the physical performance of services unless the service provider shall provide evidence on City-provided forms, attached hereto as **Amended Exhibit B** (affidavit regarding compliance with the E-Verify program), that it has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91, and that it will continue to use the federal work authorization program throughout the Term.

The Corporation hereby verifies that it has, prior to or contemporaneous with executing this Amendment to Original Agreement, executed a notarized affidavit, the form of which is provided in **Amended Exhibit B** and submitted such affidavit to City. Further, the corporation hereby agrees to comply with the requirements of the Federal Immigration Reform and Control Act of 1986 (IRCA), P.I. 99-603, O.C.G.A. § 13-10-91 and rule 300-10-1-02.

The Corporation agrees that the employee-number category designated below is applicable to the Corporation:

- 500 or more employees
- 100 or more employees
- Fewer than 100 employees

IN WITNESS WHEREOF, the parties hereto have affixed their hands and seals on this _____ day of _____, 2026.

DEKALB CONVENTION &
VISITORS BUREAU

CITY OF STONE MOUNTAIN, GEORGIA

JAMES TSISMANAKIS
Executive Director & CEO

JELANI LINDER
Mayor

ATTEST:

ATTEST:

Office Manager

City Clerk

(SEAL)

(SEAL)

APPROVED AS TO FORM:

City Attorney

AMENDED EXHIBIT A

PURPOSE AND NATURE OF AMENDMENT TO ORIGINAL AGREEMENT

City Purpose: The City wishes to promote tourism, conventions, and trade shows and wishes to advertise, promote, and encourage the use of all facilities and businesses relating to conventions, trade shows, and tourism, both public and private, within the City, thereby increasing the City's revenue and creating employment opportunities within the City.

Corporation Purpose: The Corporation is a nonprofit organization under the Georgia Nonprofit Corporation Code and has been recognized as exempt from taxation under Section 501(c)(6) of the Internal Revenue Code. Through its activities, it is anticipated that the Corporation will plan, conduct, or participate in programs of information and publicity designed to attract or advertise tourism, conventions, or trade shows to and within the City. Such activities are expected to be broad-based and to benefit a wide range of businesses and are not to benefit the City's government per se. and such activities are related to and consistent with the performance of the Corporation's tax-exempt activities.

Nature of Expenditures: It is understood and agreed that the Expenditures are to be made by the Corporation in strict compliance with the provisions of O.C.G.A. § 48-13-50, et seq., and for the purpose of promoting conventions, tourism, and trade shows within the City. The activities of the Corporation under the Amendment to Original Agreement do not constitute the rendition of services to the City, but rather the Amendment to Original Agreement constitutes the specified manner of compliance with the above statute for the levying of the Tax and the expenditure of the Expenditures.

Intentions of the Parties: It is the understanding of the parties that the Hotel/Motel tax funds when received by the Corporation will not be taxable income under either the IRS Code or the Income Tax Code of the State of Georgia. The Corporation agrees to notify the IRS and the Georgia Revenue Department (if necessary) of this Amendment to Original Agreement and to seek confirmation of this understanding. If necessary, the parties agree to amend and modify this Amendment to Original Agreement in order to preserve the tax-exempt status of the Corporation and the tax-exempt status of the funds covered by this Amendment to Original Agreement.

STATEMENT OF SERVICES

Corporation agrees to operate a convention and visitors bureau which will enable DeKalb County, the cities within DeKalb County, and the hotels and motels therein to market the county as a destination for specific inbound groups, increase the occupancy rate of hotel and motel rooms, and promote the development of facilities designed to enhance the growth of the travel, tourism, convention, and trade show industry DeKalb County and its cities.

Corporation shall also perform the following:

1. Corporation will hire and direct staff members whose duties will include the following:
 - a. Develop and implement marketing plans for convention, trade show, and tourism sales.
 - b. Produce and distribute publications in support of facilities and attractions in the City, DeKalb County, and its other cities.
 - c. Implement a tourism program to increase tourist visitation and spending in the City, DeKalb County, and its other cities.
 - d. Make contact with meeting planners and other groups to provide them with information about facilities located in the City, DeKalb County, and its other cities that are available to host their events and make appropriate referrals of such groups to such facilities.
2. Corporation will require and assure performance of its Annual Marketing Plan, which is on file with the Corporation and which is incorporated herein by this reference.
3. Corporation will (a) submit annual programmatic and financial progress reports indicating its accomplishment of the Program to the City, (b) report its accomplishment of the above in the Corporation's annual report and provide copies of all such publications to designated City personnel and to the City Council.
4. Corporation will use its best efforts to ensure that all funds received under this Amendment to Original Agreement are expended for the purposes set forth in this Amendment to Original Agreement.

AMENDED EXHIBIT B

**STATE OF GEORGIA
COUNTY OF DEKALB**

CONTRACTOR AFFIDAVIT AND AGREEMENT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm, or corporation which is engaged in the physical performance of services on behalf of **City of Stone Mountain, Georgia**, has registered with, is authorized to use and uses the federal work authorization program commonly as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period, and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b).

Contractor hereby attests that the federal work authorization user identification number and date of authorization are as follows:

58-2014277

Federal Work Authorization Identification
Number

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, 2026 in Tucker, GA

July 15, 1992

Date of Authorization

Signature of Authorized Officer or Agent

DeKalb Convention & Visitors Bureau, Inc.

Name of Contractor

Printed Name and Title of Authorized Officer

Agreement re. Hotel-Motel Tax Expenditures

Name of Project

SUBSCRIBED AND SWORN BEFORE ME ON
THIS ___ DAY OF _____, 2026.

STONE MOUNTAIN, GEORGIA

Name of Public Employer

NOTARY PUBLIC

[NOTARY SEAL]

My Commission Expires