

**CITY OF CARTERSVILLE, GA**  
**HOTEL – MOTEL – TRAVEL TRAILER PARK OCCUPANCY TAX**

**Lodging** \_\_\_\_\_ **No. of** \_\_\_\_\_ **Occupancy**  
**Establishment** \_\_\_\_\_ **Rooms** \_\_\_\_\_ **Rate** \_\_\_\_\_

**Tax Collected for the Month of:** \_\_\_\_\_ **Year** \_\_\_\_\_

This return is subject to audit:

1. Gross Rent paid for lodging \$ \_\_\_\_\_
2. Non-Taxable Rent \$ \_\_\_\_\_
3. Net Taxable Rent (subtract Line 2 from Line 1) \$ \_\_\_\_\_
4. Rent (**8%** of Line 3) \$ \_\_\_\_\_
5. Vendor's Credit (deduct 3% of Line 4, if not delinquent) \$ \_\_\_\_\_
6. Penalty (add 5% of Line 4, or \$5, whichever is greater, for every month or fraction thereof Line 4 is delinquent; but not more than 25% or \$25.00, whichever is greater) \$ \_\_\_\_\_
7. Interest (add 1% compounded for each month or fraction thereof Line 4 is delinquent) \$ \_\_\_\_\_

**Total Amount Due on or before the 20<sup>th</sup> day of the month next succeeding the monthly period in which the tax is collected** \$ \_\_\_\_\_

Every person providing transient lodging for remuneration within the corporate limits of Cartersville must collect a tax of **8 percent (8%)** on the rent paid, unless such rent is for day thirty-one (31) and thereafter of stays in excess of thirty (30) continuous days; or is paid by a person who certifies in writing that he is staying in such lodging as a result of his residence having been destroyed by fire or other casualty; or is paid by an employee or official of the State of Georgia, any of its local governments or other instrumentalities, when traveling on public business and either providing documentation thereof or paying by State or local government credit or debit card; or is paid by a foreign diplomat exempted by treaty or consular convention, when presenting documentation issued by the United States, the State of Georgia or any instrumentality of either thereof. This tax is due and payable to the City monthly, on or before the 20<sup>th</sup> day of the month next succeeding the monthly period in which the tax was collected. When paid timely, the lodging provider may deduct and retain three percent (3%) of the amount of tax as a vendor's credit. For failure to pay by the due date, the lodging provider not only loses this vendor's credit, but is subject to paying a penalty and interest on the tax due.

Remit Form and Payment To: City of Cartersville  
Attn: City Clerk's Office  
P. O. Box 1390  
Cartersville, GA 30120

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

Signed \_\_\_\_\_ Title \_\_\_\_\_

Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

Date: July 5, 2016

To: All Hotel and Motel Managers  
Cartersville, Georgia

From: Connie Keeling  
City Clerk

Re: Increase in Hotel Motel Tax

On June 16, 2016 the City of Cartersville passed an ordinance to increase the Hotel Motel Tax from 6% to 8%. This tax increase shall be effective August 1, 2016. Monies collected from this tax will be used to promote tourism, conventions, and trade shows by the destination marketing organization designated by the City of Cartersville.

Attached you will find a copy of the ordinance and a new calculation form for all taxes received after the August 1, 2016 effective date. If you any questions please contact my office at 770-387-5606.

**Ordinance**

**of the**

**City of Cartersville, Georgia**

**Ordinance No. 16-16**

Now be it and it is hereby **ORDAINED** by the Mayor and City Council of the City of Cartersville, that the **CODE OF ORDINANCES, CITY OF CARTERSVILLE CHAPTER 10 . LICENSES, TAXATION AND MISCELLANEOUS BUSINESS REGULATIONS. Section 10-43 and 10-44** is hereby amended as follows to be effective August 1, 2016. Until said date the current Section 10-43 and 10-44 shall remain in full force and effect.

**1.**

**Sec. 10-43. Imposition and rate of tax.**

(a) There shall be paid a tax of eight (8) percent for the rent for every occupancy of a guest room in a hotel or motel, or occupancy of accommodations for value including, but not limited to, travel trailer spaces in the city. The tax imposed by this article shall be paid upon any occupancy on and after August 1, 2016, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date.

(b) Prior to August 1, 2016, there shall be paid a tax of six (6) percent for the rent for every occupancy of a guest room in a hotel or motel, or occupancy of accommodations for value including, but not limited to, travel trailer spaces in the city. The tax imposed by this article shall be paid upon any occupancy on and after December 1, 1998, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date.

(c) Proceeds of this tax shall be used in accordance with O.C.G.A. § 48-13-51.

1. In each fiscal year during which a tax is collected pursuant to paragraph (2) of subsection (b) of Code Section 48-13-51 of the O.C.G.A., 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 the destination marketing organization designated by the City of Cartersville, provided however, that the City of Cartersville may exercise its option under paragraph(2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A. to contract with an entity qualified under such provision; and

2. The 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 under paragraph (1) of this section shall be expended for tourism product development.

(d) All taxes due and payable prior to August 1, 2016 under the previous code section shall remain due and payable pursuant to the previous provisions of the Code.

(e) Proceeds of this tax shall be used in accordance with O.C.G.A. § 48-13-51.

2.

**Sec. 10-44. Collection of tax by operator.**

Every operator maintaining a place of business in this city and renting guest rooms or travel trailer space in this city, not exempted, shall collect a tax of six (6) percent prior to August 1, 2016 and a tax of eight (8) percent on and after August 1, 2016 on the amount of rent from the occupant.

3.

This ordinance is to be effective as of August 1, 2016 until said date the previous provisions of Section 10-43 shall remain in full force and effect.

4.

To comply with the State of Georgia filing requirements and for the proposed ordinance to be effective as of August 1, 2016 it must be filed with the State of Georgia prior to June 30, 2016, and the City Clerk upon adoption is directed to file this ordinance with the State of Georgia

5.

It is the intention of the city council and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Code of Ordinances, City of Cartersville, Georgia, and the sections of this ordinance may be renumbered to accomplish such intention.

First Reading this the 2<sup>nd</sup> day of June 2016.

ADOPTED this the 16<sup>th</sup> day of June 2016. Second Reading.

/s/ Matthew J. Santini  
Matthew J. Santini  
Mayor

ATTEST:

/s/ Connie Keeling  
Connie Keeling  
City Clerk