City of Fairburn
Work Session
Agenda

July 14, 2025

6:00 PM

The Honorable Mayor Mario Avery

The Honorable Mayor Pro-Tem Alex Heath	The Honorable Linda J. Davis
The Honorable Samantha Hudson	The Honorable Hattie Portis-Jones
The Honorable Ulysses J. Smallwood	The Honorable James Whitmore
Mr. Tony Phillips	City Administrator
Mr. Rory Starkey	City Attorney
Ms. Brenda B. James	City Clerk

I. Meeting Called to Order: The Honorable Mayor Avery

II. Roll Call: City Clerk

III. Agenda Items:

1. Presentation on Hotel Motel Tax Increase: Mandated Creation of Destination Marketing Organization **(Economic Development)**

IV. Adjournment:

When an Executive Session is required, one will be called for the following Issues:
(1) Personnel (2) Real Estate or **(3) Litigation**

CITY OF FAIRBURN
WORK SESSION AGENDA ITEM

SUBJECT:	Presentation on Hotel Motel Tax Increase: Mandated Creation of Destination Marketing Organization
ITEM TYPE:	Presentation
SUBMITTED:	07/09/2025 **WORK SESSION:** 07/14/2025 **COUNCIL MEETING:** N/A
DEPARTMENT:	Economic Development
BUDGET IMPACT:	N/A
PUBLIC HEARING:	No

PURPOSE:
To identify a plan of action in implementing the newly approved Hotel Motel Tax Increase: ensuring compliance with state guidelines and effective utilization of funds through the establishment of a Destination Marketing Organization (DMO).

HISTORY:
Mayor and City Council adopted Resolution No. 2023-19 on December 11, 2023, seeking local legislation to increase the hotel/motel tax rate. HB534 was introduced by State Representatives Derrick Jackson and Lydia Glaize during the 2024-2025 legislative session, and was passed by both chambers and signed by Governor Brian Kemp on May 13, 2025.

In recent years, the City of Fairburn has taken significant steps to bolster its tourism and economic development strategies. A pivotal move in this direction was the city's decision to increase its hotel-motel tax rate from 3% to 8%. This change aligns Fairburn with many other Georgia municipalities that have raised their hotel-motel tax rates to maximize tourism-related revenues. The additional 5% increase is specifically guided by Georgia state law (O.C.G.A. § 48-13-51 (b)), which allows cities to levy up to 8% in hotel-motel tax, provided that the additional revenue is dedicated to promoting tourism, conventions, and special events.

This increase in tax revenue represents a substantial opportunity for the City of Fairburn to elevate its visibility as a destination and stimulate local economic growth through tourism. However, Georgia law also outlines specific administrative and operational requirements for how these new funds must be utilized—primarily through a designated Destination Marketing Organization (DMO). The City of Fairburn's Finance Director and Economic Development Director met with the Georgia Department of

Community Affairs (DCA) regional three regional representatives and a policy and data analyst to review the mandated compliance regulations.

FACTS AND ISSUES:

To comply with state guidelines and effectively utilize the hotel-motel tax funds, Fairburn has two primary options:

1. Create a New Destination Marketing Organization (DMO)

Creating a city-specific DMO would give Fairburn complete control over branding, strategy, and operations. However, this path involves:

- Establishing a governing board and bylaws
- Hiring and maintaining professional marketing and administrative staff
- Developing a comprehensive tourism strategy
- Fulfilling complex state filing, reporting, and compliance requirements
- Securing a budget capable of sustaining competitive marketing efforts

While this option provides autonomy, it also requires significant time, financial investment, and administrative infrastructure. For a single city, the burden of establishing and maintaining a fully compliant and effective DMO can be substantial.

2. Partner with an Existing DMO – Atlanta Airport District Alliance

Alternatively, Fairburn can enter into an agreement with an existing, certified DMO—such as the **Atlanta Airport District Alliance**—to manage the promotion and marketing of the city as a tourism destination. The Atlanta Airport District already serves multiple municipalities in the region and offers:

- Established administrative infrastructure that satisfies state reporting and compliance obligations
- An experienced board and governance model are already in place
- A robust marketing budget supported by contributions from multiple cities, allowing for more expansive regional promotion
- Proven results through targeted advertising, trade show participation, event sponsorship, and digital campaigns that elevate the visibility of member cities

FUNDING SOURCE:

N/A

RECOMMENDED ACTION:

N/A

ATTACHMENTS:

1. Project Destination Point - Moving Fairburn Forward
2. HMT Presentation 5-19-25

PROJECT DESTIONATION POINT
MOVING FAIRBURN FORWARD

PREPARED FOR :
DOWNTOWN DEVELOPMENT AUTHORITY OF FAIRBURN
6/25/2025

Situated to Succeed

Fairburn stands at a pivotal crossroads—not just geographically, but economically and strategically. As major real estate developments surge around the City—reshaping South Fulton and Metro Atlanta—Fairburn is no longer just adjacent to opportunity; but embedded within it. The question is not if Fairburn can benefit from this momentum, but how swiftly and strategically can the City position itself to lead, partner, and grow alongside it.

The pace and scale of development happening around Fairburn is accelerating—and with it comes both unprecedented opportunity and serious risk. If the Development Authority of Fairburn does not take a proactive role in shaping the city's growth, others will make those decisions. Investors, developers, and neighboring jurisdictions are already moving fast—and unless the DDA asserts control over your strategic vision, land use, and economic priorities, you run the risk of becoming a pass-through community rather than a planned destination. The future of Fairburn should not be something that simply happens—it should be something that is deliberately created, managed, and owned."

Proactively Shaping Fairburn’s Future

Strategic Steps to Moving the vision forward

Getting Clear on the Vision

Establish a unified, forward-looking vision that reflects Fairburn’s identity, values, and long-term goals. This clarity will guide decision-making, align stakeholders, and ensure all development serves a shared purpose.

Take Ownership of Critical Properties & Strengthen Development tools and incentives

Ownership provides direct control of what gets developed. Not having ownership puts the DDA at the mercy of private developers.

Identifying Critical Properties

Pinpoint key parcels of land—downtown anchors, gateway properties, and underutilized assets—that will have the greatest impact on future growth. Prioritizing these properties allows for targeted engagement, strategic acquisition, and influence over how pivotal areas are developed.

Build Strategic Partnerships

Engage early with developers, regional planners, transit authorities, and investors to shape projects before they break ground. Proactive collaboration gives Fairburn a seat at the table and leverages outside resources to achieve city goals

Proposed Path Forward

Creation of a Land Bank

Why a Land Bank is a Smart Strategy & How to Get Started

1. **Control the Narrative** : A land bank gives the DDA control over what gets built, where, and when—aligning development with the city's long-term vision.
2. **Prevent Speculative Development :** By acquiring and holding key properties, the DDA can stop outside investors from flipping or misusing land for short-term gain.
3. **Catalyze Targeted Growth :** Owning land allows the DDA to initiate strategic development projects that anchor growth in underperforming areas.
4. **Create Leverage for Better Deals:** Public ownership of key parcels gives the DDA negotiating power when issuing RFPs, attracting higher-quality developers and proposals.
5. **Encourage Equitable Development:** A land bank enables the city to set conditions around affordability, mixed use, public space, or local hiring in future developments.
6. **Streamline Redevelopment:** It can cut through red tape on blighted or tax-delinquent properties, speeding up acquisition and reuse.
7. **Support Local Visionaries:** By issuing RFPs, the DDA can give local and minority developers a fair shot at participating in the city’s growth.
8. **Build Long-Term Revenue:** Strategic redevelopment of land bank properties can lead to stronger tax revenues and commercial activity over time.
9. **Establish a Pipeline of Opportunity :** Instead of reacting to outside proposals, the DDA can set its own timeline and portfolio of development-ready sites.
10. **Start Small and Scale:** Launch with a few strategic parcels. Use existing legal frameworks (via the Georgia Land Bank Act) and collaborate with the county to form a joint land bank authority or reactivate dormant structures, if applicable.

Legal Precedent for Land Banks

Georgia Land Bank Act (O.C.G.A. § 48-4-100 to § 48-4-112)

Purpose:

To give local governments and development authorities the power to:

1. Acquire problem properties (especially tax-delinquent or abandoned parcels)
2. Hold and manage land until the right development opportunity arises
3. Return properties to productive use in a way that aligns with local priorities

Key Features:

1. **Creation of Land Bank Authorities:**
    - Can be formed by a single local government or jointly by multiple jurisdictions (e.g., city + county).
    - Governed by a board of directors with public accountability.
2. **Property Acquisition Powers:**
    - Can acquire properties through tax foreclosures, donations, purchases, or transfers.
    - Can hold land tax-free while preparing it for reuse.
3. **Disposition Flexibility:**
    - Can sell, lease, or transfer land through RFPs with conditions (affordability, mixed use, local business, etc.).
    - Can bundle or subdivide parcels to encourage strategic redevelopment.
4. **Focused on Blight Elimination and Strategic Development:**
    - Primary goal is to eliminate blight, increase local tax base, and support economic revitalization.
5. **Partnership Potential:**
    - Land banks can work with local development authorities (like Fairburn's DDA), nonprofits, or private developers.

Why This Matters for Fairburn?

- It gives the DDA legal authority and tools to control development at the parcel level.
- It allows for long-term planning—holding property tax-free while creating development strategies.
- It provides a transparent, public mechanism for shaping growth rather than reacting to it.

Property Inventory List

Urban Pulse has identified 34 properties starting at the intersection of B Engram Rd and Roosevelt Hwy down past Main Street that will play an integral part in the future development of the City. These parcels are currently owned by private owners; therefore making them prime land bank opportunities.

426 Broad Street
Currently under contract by the DDA. Has been under contract for a year. It is my understanding that the DDA is not ready to close on the property, so an extension of the contract needs to be executed promptly. There is a $10,000 fee to extend the contract.

25 W Broad Street
Was listed on the market for $550,000. This is significantly lower than the original list price. This building is located in the heart of the downtown district and would be a critical property for the City to own.

Appendix - Property List

25 SW Broad St	**216 NW Broad St**	**41 SW Broad St**
26 W Campbellton St	**188 W Broad St**	**37 SW Broad St**
40 W Campbellton St	**180 W Broad St**	**29 SW Broad St**
51 Smith St	**168 W Broad St**	**14 NW Broad St**
40 Washington St	**160 NW Broad St**	**238 W Broad St + Elder St**
52 NW Broad St	**38 NW Broad St**	**111 W Broad St**
42 NW Broad St	**85 W Broad Street**	**7 NW Broad St**
33 SW Broad St	**152 W Broad St**	**20 NW Broad St**
4 NW Broad St	136 W Broad St	24 NW Broad St
10 NW Broad St	122 W Broad St	284 NW Broad St
25 Smith St	98 & 110 West Broac St	80 NW Broad St
268 Roosevelt Hwy		

Questions?

Urban Pulse Commercial Group

GEORGIA DEPARTMENT
of COMMUNITY AFFAIRS
Community Development Division

Hotel/Motel Tax

Tax Background and Logistics

Office of Research

Creates and collects several required reports and surveys from Local Governments and Local Government Authorities

Report of Local Government Finance (RLGF)

Government Management Indicators Survey (GOMI)

Debt Issuance Report

Annual Authority Registration and Financial Report (AARF)

Hotel/Motel Tax

The Role of DCA

Repository

Maintain records of all ordinances and enabling legislation

Reporting

Promulgate an annual report on the tax rate, contracted entities, revenue, and expenditures

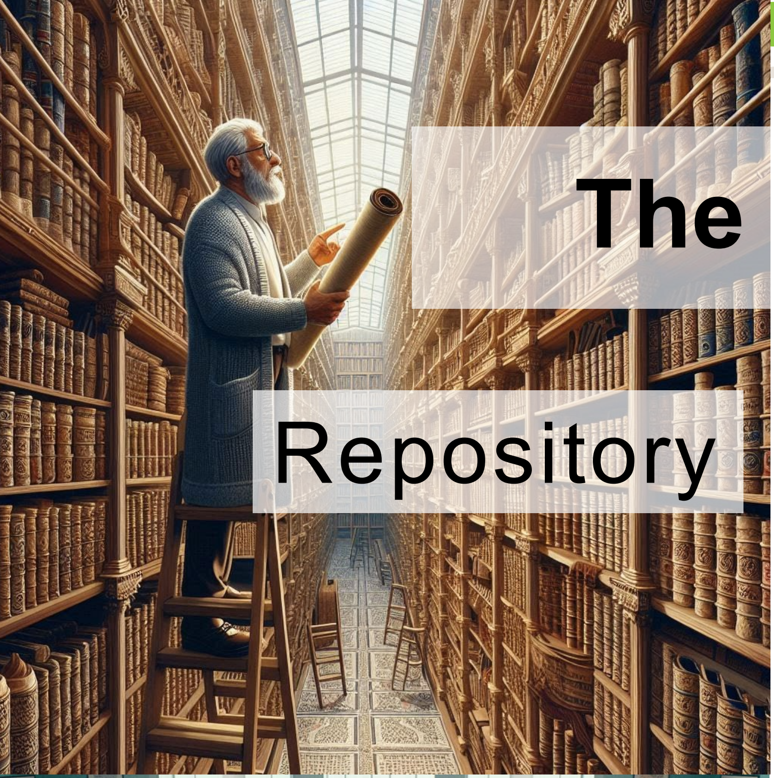
PRB

Convene the Performance Review Board annually to review bona fide HMT complaints

Logistics

Assist local governments with questions, though *not* with legal guidance. Provide information and training programs

The Role of DCA



Repository

Reporting

PRB

Logistics

The Lodging Receipt

MOST

MARTA

TSPLOST

LOST

E-LOST

SPLOST

Sales-Use Tax

6.0%-8.9%

HOST

4% State

Base Hotel/Motel Rate

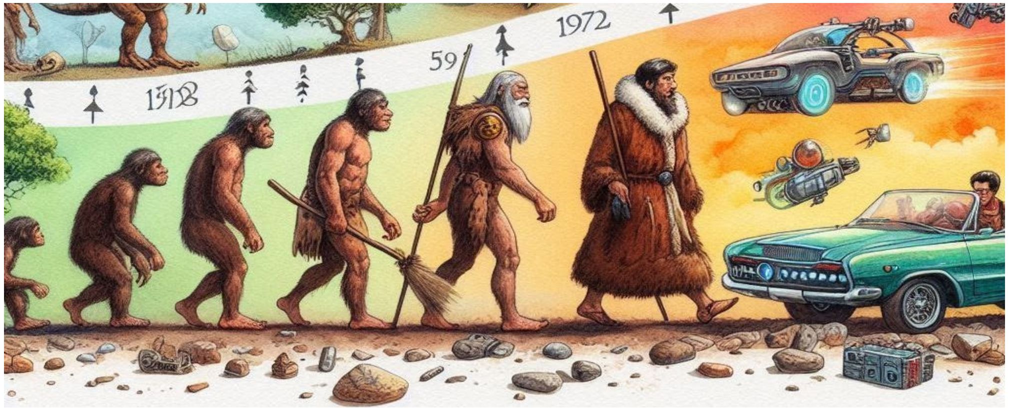
Local Hotel-Motel Excise Tax 2.0%-8.0%

State Hotel-Motel Fee $5 Per Room/Per Night

Georgia Department of Community Affairs

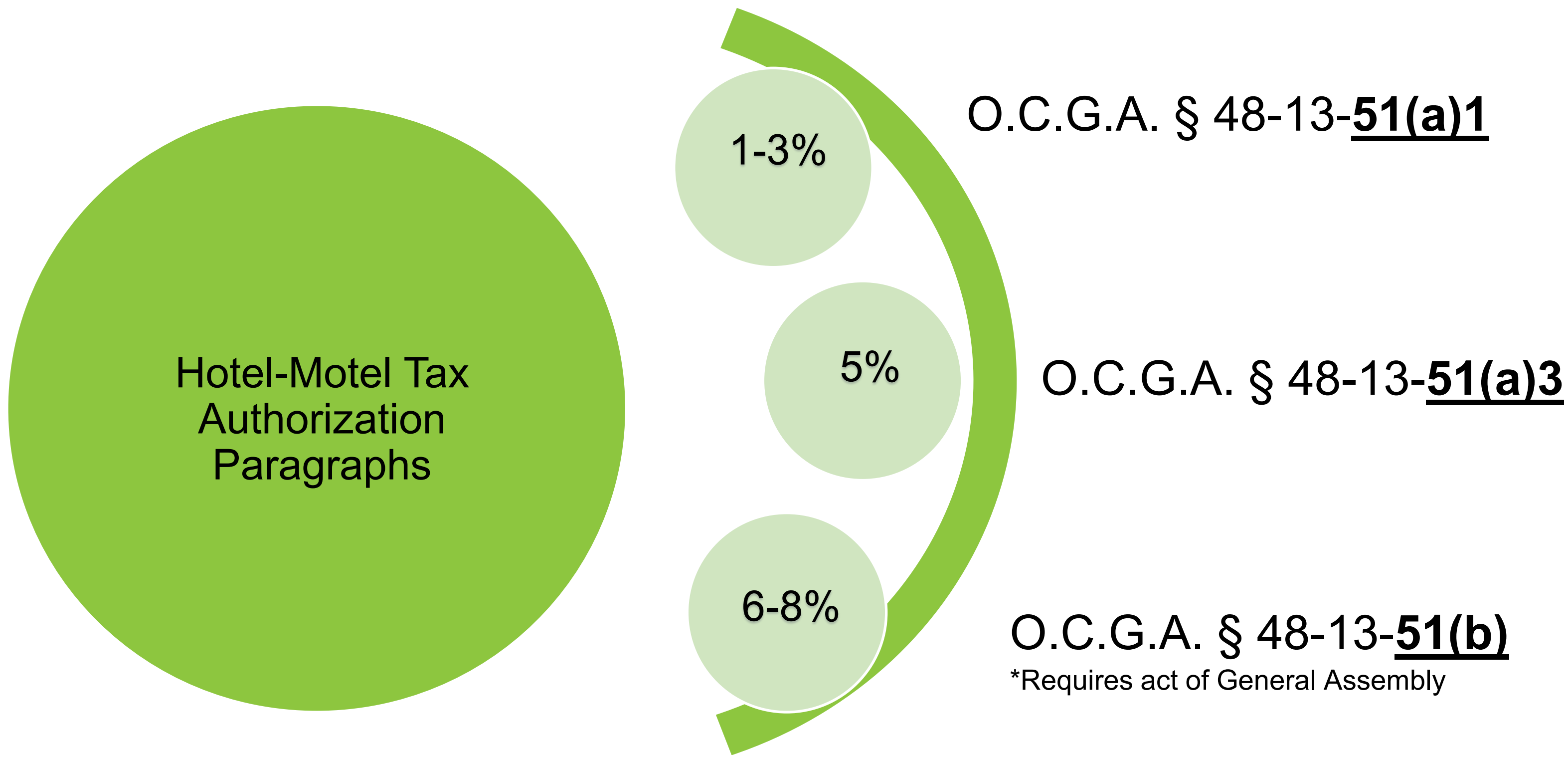
History

1975	1976	2008	2021
HB248 in the 1975 legislative session permitted counties and municipalities to impose a Hotel/Motel tax	The City of Brunswick adopts Georgia's first Hotel/Motel Tax	There were 24 different HMT authorization paragraphs, so HB 1168 reduced the number of authorizations for newly or changed HMT to three (3) options	HB317 changed the definition of an innkeeper to include marketplace facilitators such as Airbnb, VRBO, and HomeAway

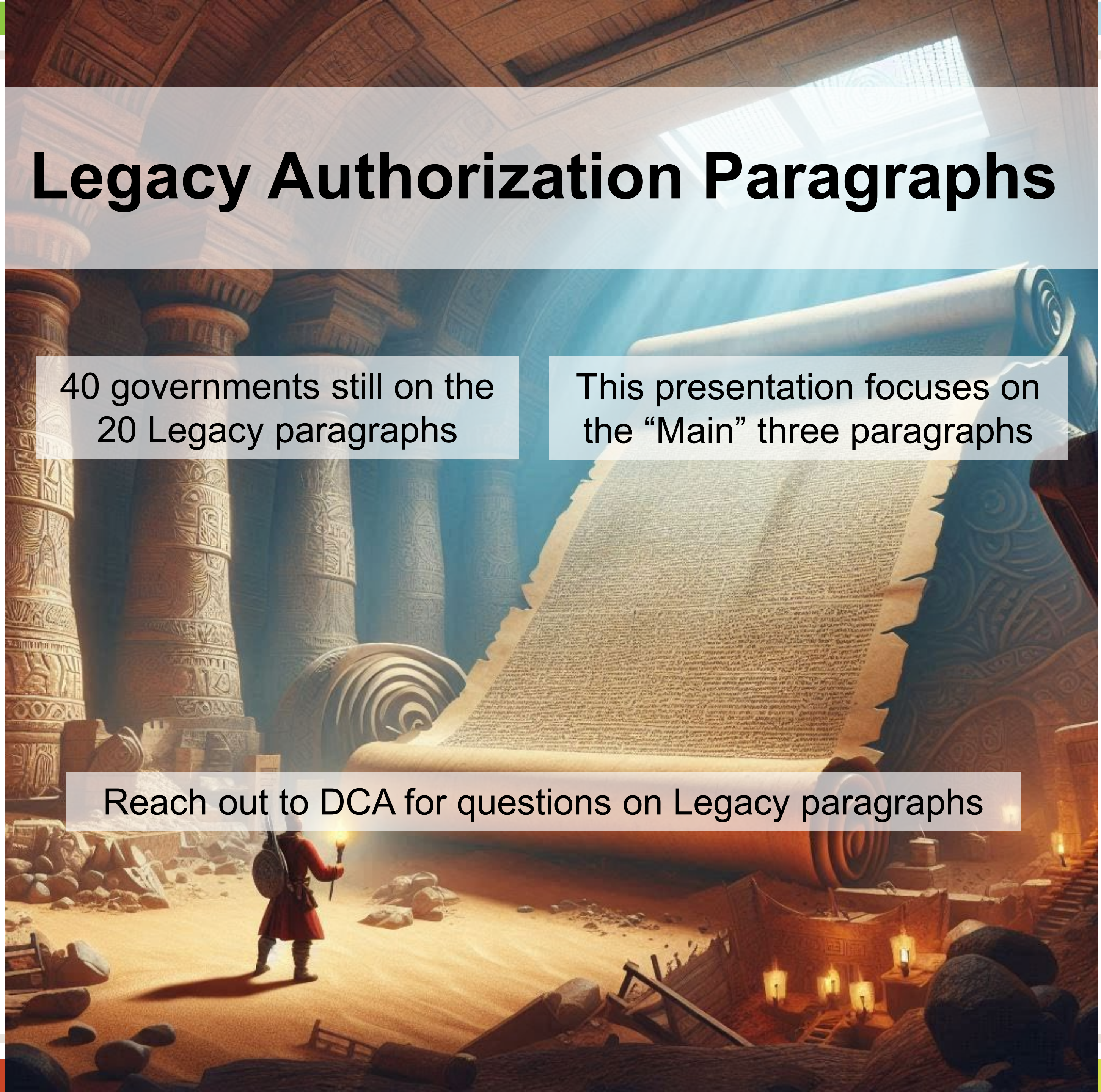


Current Authorization Paragraphs

Hotel-Motel Tax Law addressed in OCGA Title 48, Chapter 13, Article 3 (Ch. 13 Paragraphs 50-56)



Legacy Authorization Paragraphs



40 governments still on the 20 Legacy paragraphs

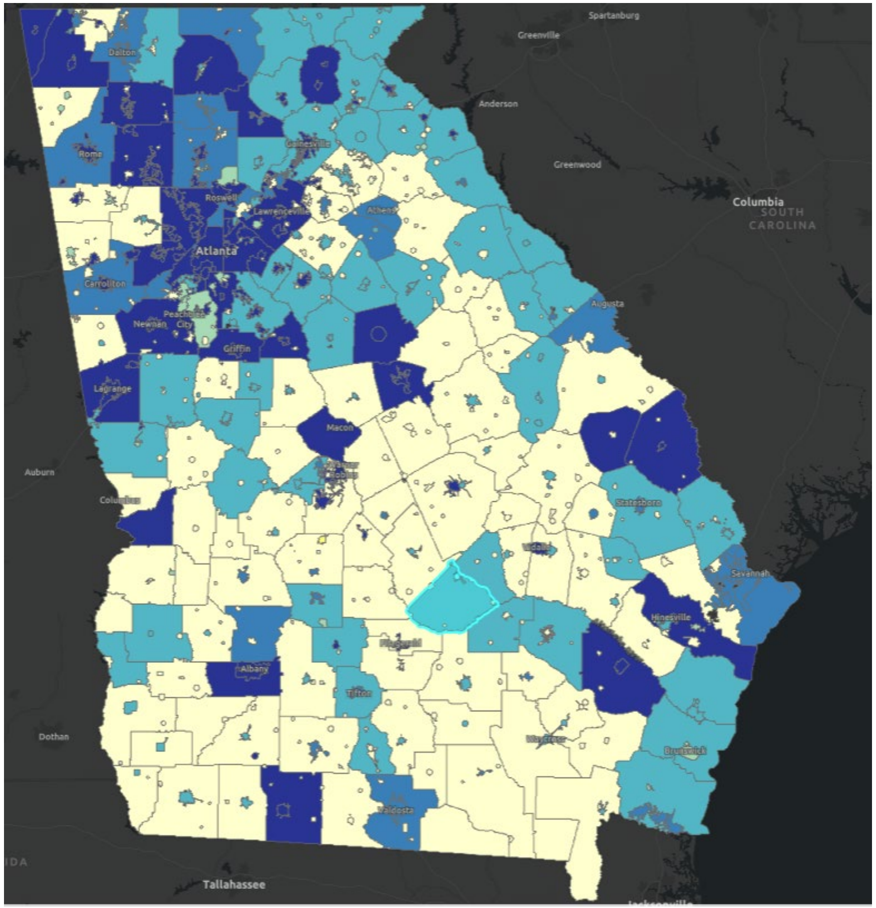
This presentation focuses on the “Main” three paragraphs

Reach out to DCA for questions on Legacy paragraphs

Hotel Motel Tax in Georgia

Hotel Motel Tax in Georgia

Tax Rates	Governments
2%	1
3%	23
5%	114
6%	25
7%	22
8%	123
Grand Total	**308**



Adopting or Changing a Tax: 1-5%

- A city or county can adopt a 1-3%, or 5% tax by local ordinance without any action needed from the state
- Ordinance guidance is provided on DCA's Hotel-Motel Tax Webpage
- Earliest day to collect is the first day of the second month after adoption
- After the ordinance is passed, email it to research@dca.ga.gov (As required by Rule 110-3-3-.02(2))

Adopting or Changing a Tax: 6-8%

Resolution

- Request the enactment of a local act by the General Assembly
  - *Specify tax rate*
  - *Identify Tourism Product Development projects*
  - *Specify allocation of proceeds*

Local Act

- Member of your legislative delegation introduces local act; it passes and is signed by the Governor

Ordinance

- Ordinance is passed establishing additional details and effective date and tax rate
- Send that ordinance to DCA by emailing it to research@dca.ga.gov.

Mechanics of Restricted Spending

Only 3%, 5% and 8% distributions are shown. If your government has a different tax rate or is under a Legacy authorization paragraph your distribution may be different

Overview

- **Types of Restricted Spending:**
  - Tourism, Conventions, and Tradeshows (TCT)
  - Tourism Product Development (TPD)
- **Governments collecting at 5% or above must spend money on TCT**
- **Governments collecting at 6% or above have the option to spend money on TPD**

Tourism, Conventions, and Tradeshows (TCT)

Definition:

Planning, conducting, or participating in **programs of information and publicity** designed to attract or advertise tourism, conventions, or trade shows.

O.C.G.A. § 48-13-50.2(4)

Expended by the *Destination Marketing Organization (DMO)*

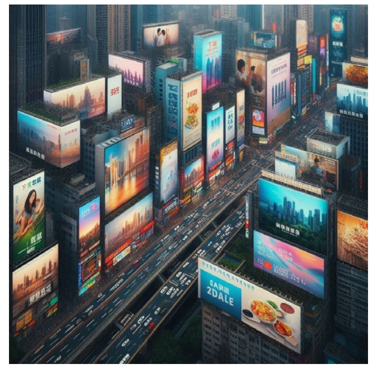
Must be spent in the fiscal year in which it was collected

For questions on the appropriateness of expenditures, **always ask the city or county attorney**

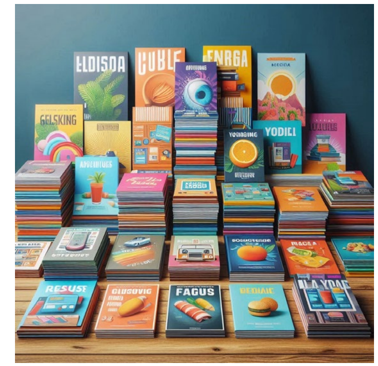
What Qualifies as TCT?

Brochures

Billboards



Magazines



Social Media or Internet Marketing

Radio and Television Commercials

Attracting Conventions and Tradeshows

What Qualifies as TCT?

Brochures

Billboards

Magazines

"programs of information and publicity"

Social Media or Internet Marketing

Radio and Television Commercials

Conventions and Tradeshows

What doesn't Qualify?

Anything that is not "programs of information and publicity"

Paying for the events themselves instead of just advertising them

Paying for fireworks, concerts, or festivals

When unsure, review the definitions in O.C.G.A. 48-13-50.2, <u>and ask your city or county attorney</u>

Destination Marketing Organization (DMO)

Definition:

A private sector non-profit organization or other private entity which is exempt…under **Section 501(c)(6)** of the IRS Code of 1986…

…Primary responsibilities of which are to “encourage travelers to visit their destinations, encourage meetings and expositions in the area, and provide visitor assistance and support as needed”

O.C.G.A. § 48-13-50.2(1)

Private Sector Non-Profit Definition:

A chamber of commerce, a convention and visitors bureau, a regional travel association, or any other private group organized for similar purposes which is exempt from federal income tax under **Section 501(c)(6)** of the Internal Revenue Code of 1986

O.C.G.A. § 48-13-50.2(3)

Alternative Recipients

The State

Department of state government

EXPLORE GEORGIA

GEORGIA
DEPARTMENT OF NATURAL RESOURCES

State authority

CVB authority created through Local Act of the General Assembly for a municipality

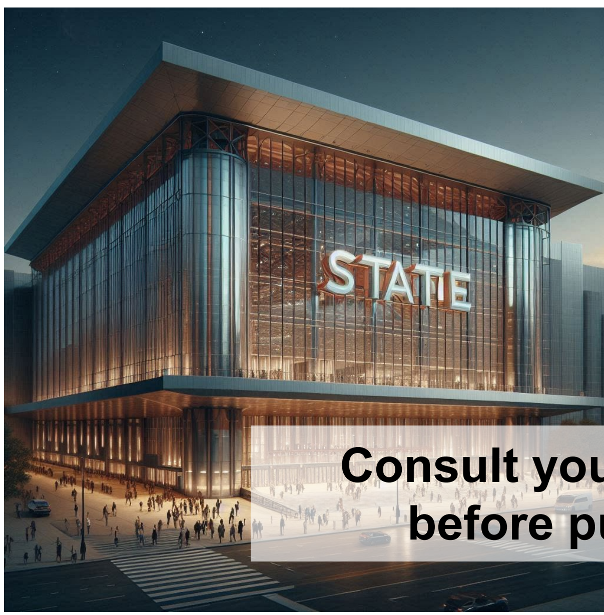
Any combination of these entities

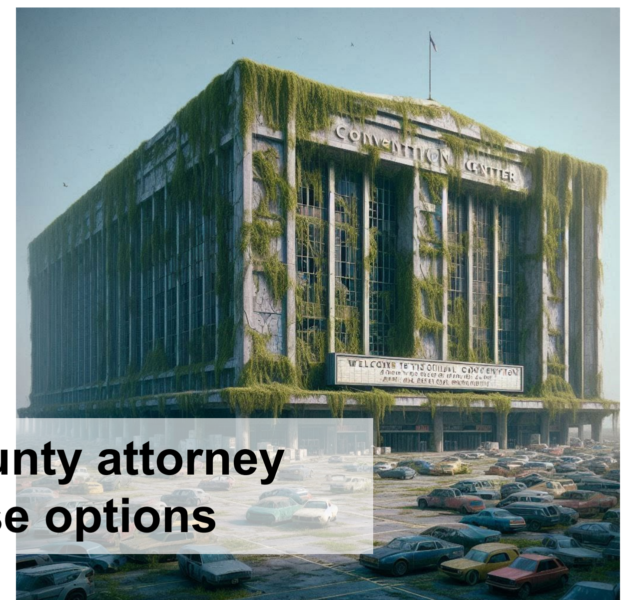
Alternative Purposes

In rare cases you can spend
TCT restricted dollars on these:

Supporting a facility owned or operated by **a state authority** for convention and trade show purposes

Supporting facilities owned by local governments **if agreements were in place by certain dates**





Consult your city or county attorney before pursuing these options

DDAs and Main Street

- Local authorities are public entities and not eligible for TCT funds
- Main streets must be a stand-alone non-profit with 501(c)6 status

Tourism Product Development (TPD)

Definition:

“Creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures **may include capital costs and operating expenses**.”

O.C.G.A. § 48-13-50.2(6)

No restrictions on the expender as there is with TCT

For governments under a 51(b)-tax rate, a percentage of revenue **can** be restricted for TPD. Otherwise, is restricted for TCT.

What Qualifies as TPD?

As identified in O.C.G.A. § 48-13-50.2(6)(A-P), *Tourism Product Development* may include…

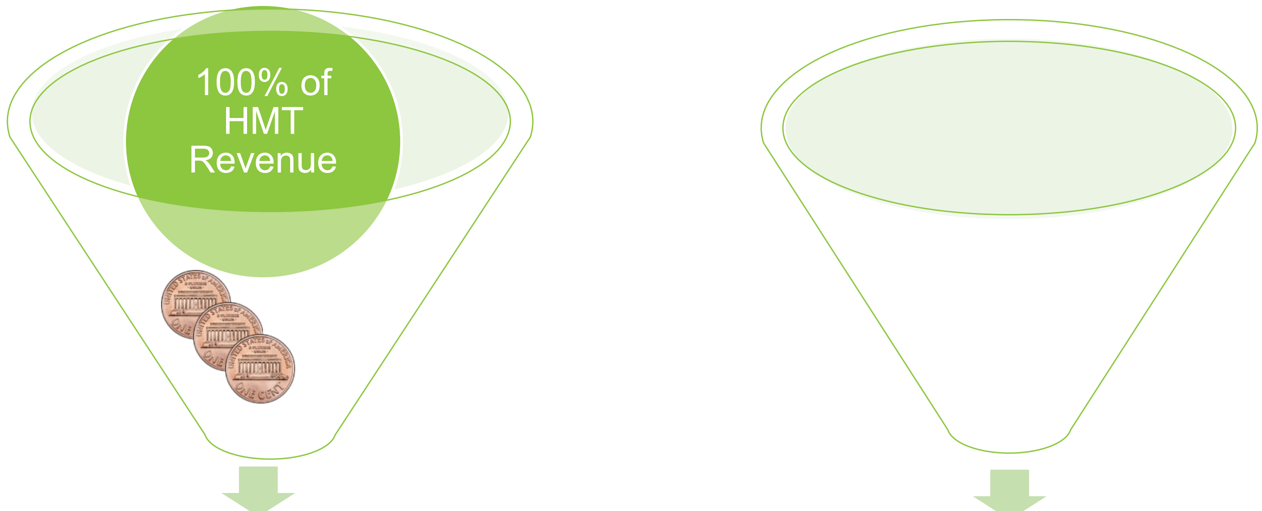
(A) **Lodging** for the public for no longer than 30 consecutive days to the same customer;
(B) Overnight or short-term sites for recreational vehicles, trailers, campers, or tents;
(C) **Meeting, convention, exhibit**, and public assembly facilities;
(D) Sports **stadiums**, arenas, and complexes;
(E) **Golf courses** associated with a resort development that are open to the general public on a contract or fee basis;
(F) Racing facilities, including dragstrips, motorcycle racetracks, and auto or stock car racetracks or **speedways**;
(G) Amusement centers, amusement parks, theme parks, or amusement piers;
(H) Hunting preserves, trapping preserves, or **fishing preserves or lakes**;
(I) Visitor information and **welcome centers**;
(J) **Wayfinding signage**;
(K) Permanent, nonmigrating carnivals or fairs;
(L) Airplanes, helicopters, buses, vans, or boats for excursions or sightseeing;
(M) Boat rentals, boat party fishing services, rowboat or canoe rentals, horse shows, natural wonder attractions, picnic grounds, **river-rafting services**, scenic railroads for amusement, aerial tramways, rodeos, water slides, or wave pools;
(N) **Museums**, planetariums, art galleries, botanical gardens, aquariums, or zoological gardens;
(O) **Parks, trails**, and other recreational facilities; or
(P) **Performing arts facilities**.


STRANGER THINGS
Back Alley Fight Scene

TPD Continued

- TPD Funds should be budgeted to be spent in the Fiscal Year in which they were collected
- Project should be identified as TPD in jurisdiction’s annual budget
- TPD funds can be used to secure debt for larger projects
- Often used for facilities your residents will enjoy, but make sure they are open to and used by visitors

O.C.G.A. § 48-13-51(a)(1) – 1-3%



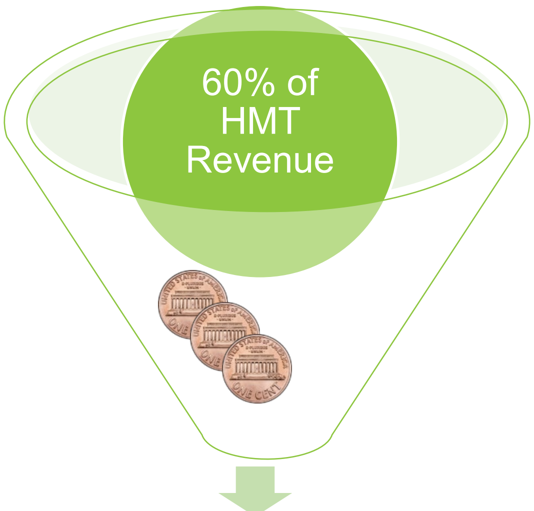
Non-Restricted

Proceeds can be used for any *legal* general fund purpose in the city, county, or consolidated government

Restricted

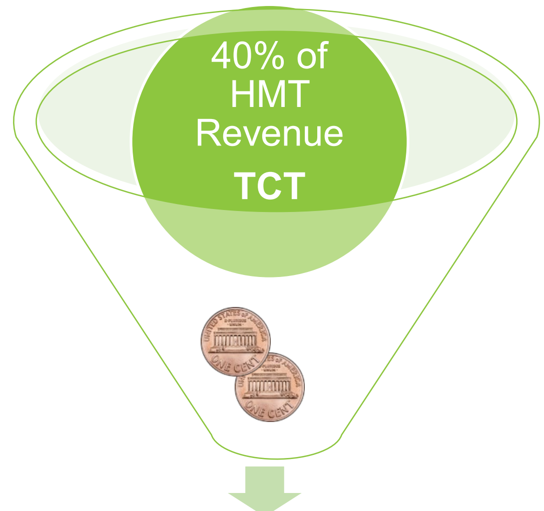
None, or not less than the percentage of such tax collections expended for TCT during the immediately preceding fiscal year

O.C.G.A. § 48-13-<u>51(a)(3) – 5%</u>



<u>Non-Restricted</u>

Proceeds can be used for any *legal* general fund purpose in the city, county, or consolidated government



<u>Tourism, Conventions, and Tradeshows</u>

In each fiscal year, at least 40% of the HMT revenue must be used for TCT

O.C.G.A. § 48-13-<u>51(b) – 8%</u>

37.5% of HMT Revenue

<u>Non-Restricted</u>

Proceeds can be used for any *legal* general fund purpose in the city, county, or consolidated government

43.75% of HMT Revenue **TCT**

<u>Tourism, Conventions, and Tradeshows</u>

In each fiscal year, at least 43.75% of the HMT revenue must be used for TCT

18.75% of HMT Revenue **TPD**

<u>Tourism Product Development</u>

In each fiscal year, at least 18.75% of the HMT revenue must be used for TPD, Otherwise to be used for TCT

Working with Other Governments

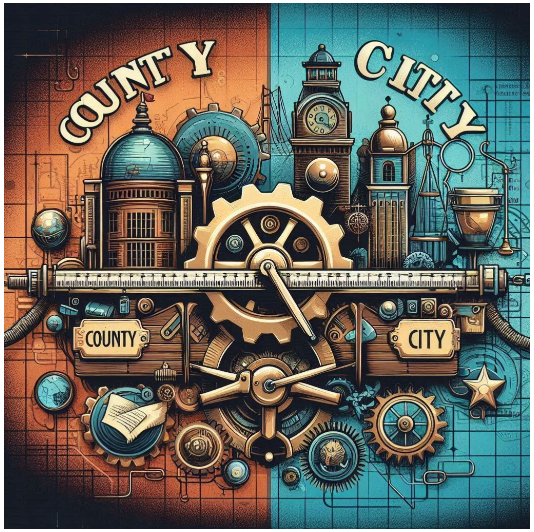
31

Working with Other Governments

Each county is a special district for the purpose of the HMT, excluding "territory located within the boundaries of any municipality which imposes an excise tax"

O.C.G.A. § 48-13-50.2(1)

Cities and counties may jointly contract with the same DMO to promote the broader area and maximize marketing dollars



Working with DMOs

- If your community collects a tax of 5% or more, you are working with a DMO
- The local government is responsible for ensuring appropriate usage of the tax
- Build and maintain a healthy relationship:
  - **Develop a contract or MOU** every year
  - Specify amounts as a percent of total HMT collections

Special Topics and Reporting

Short Term Vacation Rentals, State Parks and Annual Requirements

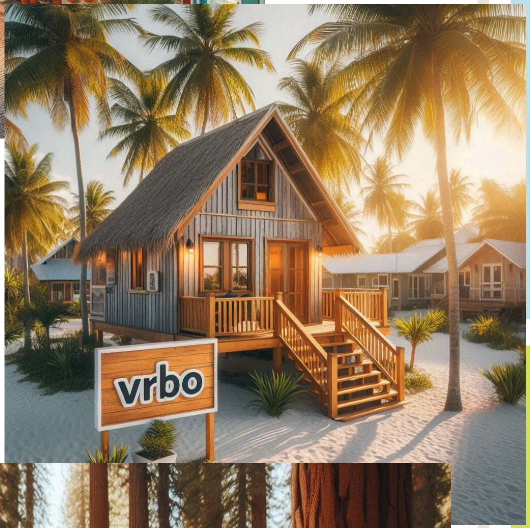
State Parks and the HMT

- State parks operated by DNR are required to collect HMT if it has rooms and meeting facilities or has a minimum of 20 cabins
- Collected at same rate as the jurisdiction the park is in
- 100% of the revenue shall be expended for development, promotion, and advertising of such rooms, facilities or cabins of the state park

O.C.G.A. § 48-13-54

Short Term Vacation Rentals (STVR)

- HB317 went into effect July 1, 2021
- This requires “marketplace facilitators” – AirBnB, VRBO, HomeAway, and other STVR platforms - to collect and remit both the *local* Hotel-Motel Excise Tax and the *state* $5 Transportation Fee
- For most jurisdictions, this has resulted in new HMT revenue
- For some jurisdictions who had been collecting the HMT from property owners, STVRs may be remitting the HMT differently



Short Term Vacation Rentals

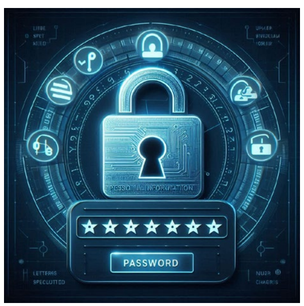
At its core, HB317 changes the definition of “innkeeper” to include STVR platforms in OCGA § 48-13-50.2

Collections from STVR platforms are subject to the **same spending restrictions** as other HMT collections

Short Term Vacation Rentals

No impact on “front end” regulation of STVR properties:

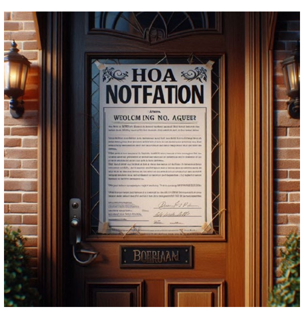
Facilitators are not required to share data or personal information



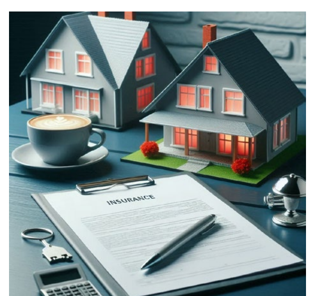
Limiting number of STVR in area/jurisdiction

Requiring annual registration

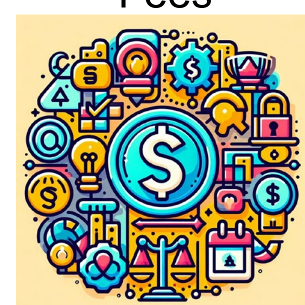
Neighbor/HOA Notification



Insurance Requirements



Licensing/Registration Fees



Short Term Vacation Rentals

For issues with the rate being collected, here are DCA's recommended steps:

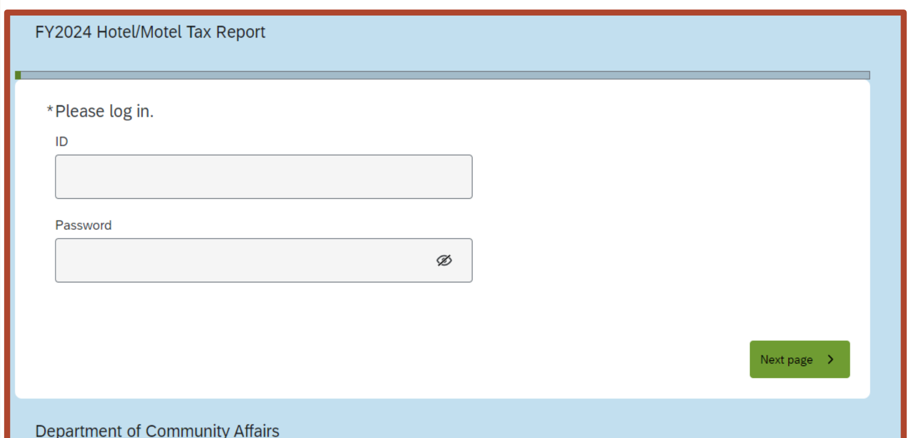
1) Make sure your ordinance is up to date with DCA

2) Make sure your ordinance is up to date on Municode (or equivalent)

3) Reach out to the platforms directly

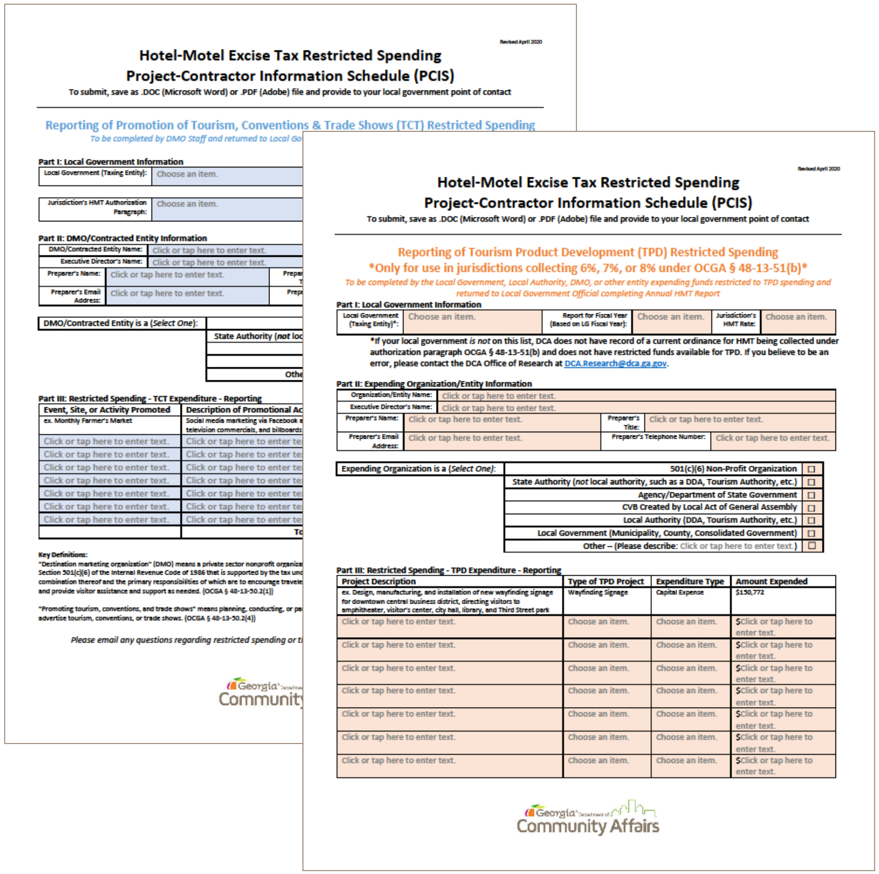
Hotel-Motel Tax Report

<u>Required by O.C.G.A. 48-13-56 as "as a condition of continuing authorization to impose the tax"</u>



- Due within six months of the end of a government's fiscal year
- Uses the same login as DCA's other web-based reports
- Components of the Report
  - Confirm rate and ordinance
  - Revenues (SR Fund 275)
  - Expenditures (% of revenue allocated to TCT and TPD)
  - Project Contractor Information Schedule (PCIS)

Project Contractor Information Schedule (PCIS)

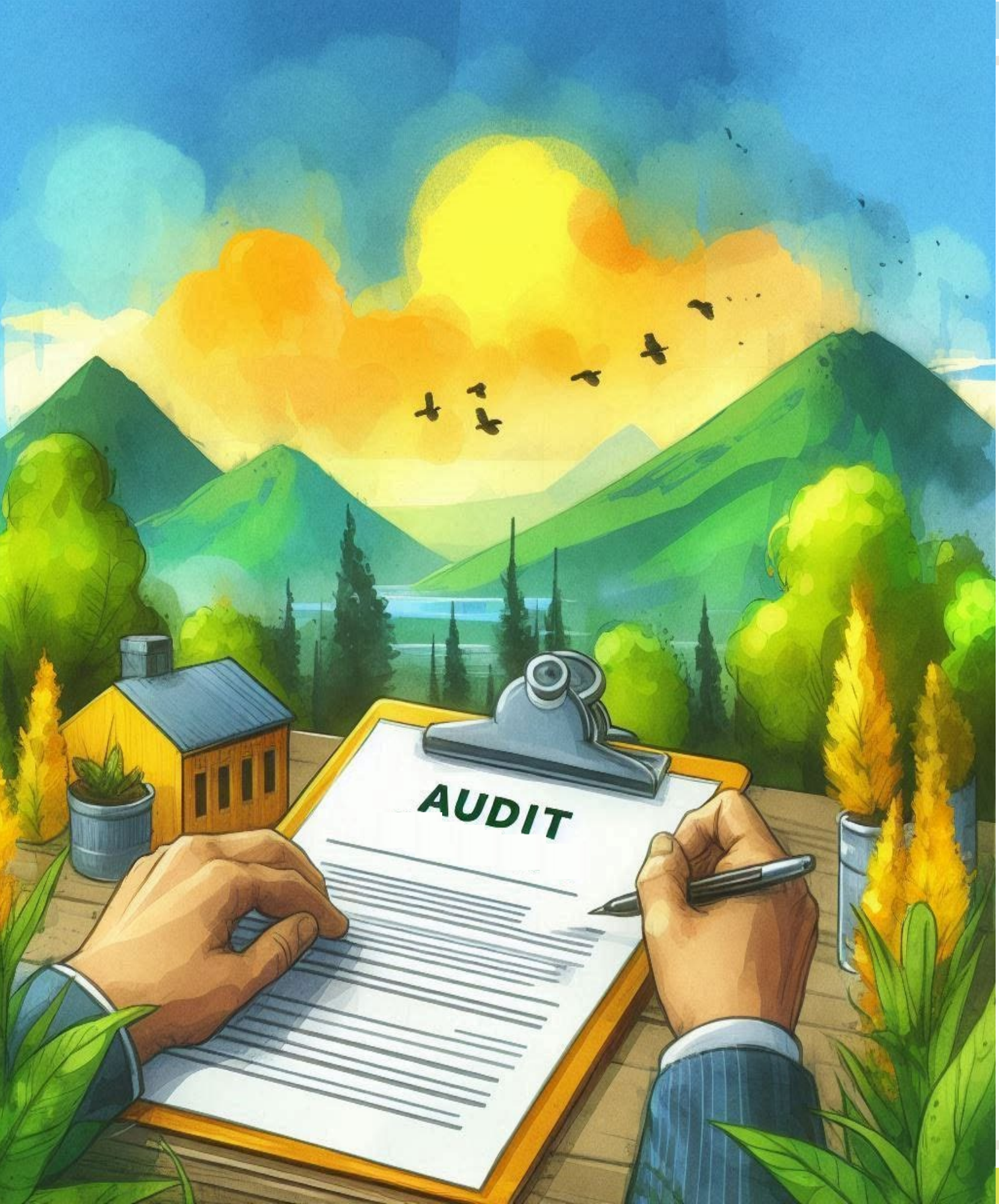


Required by O.C.G.A. § 36-81-8(b)(1)(B)

"Such schedule shall identify both the project or projects involved and the contracted entity involved in each such expenditure"

For TCT form, have contracting entity (DMO) complete form and submit to local government

For TPD form, have the expending entity complete the form and submit to local government



Additional Finance Requirements

HMT Audit Disclosure

- 48-13-51(a)(9)(B) requires the annual audit disclose:
    - Amount of funds expended during the fiscal year
    - Amount of tax receipts during the fiscal year
    - Expenditures as a percentage of tax receipts
    - Determination of compliance with the spending requirements

Additional Finance Requirements

Contractor Audit Verification

- County or municipality must require their contractor (DMO or other) to obtain “audit verification” that the expenditure requirements were met

Additional Finance Requirements

Budget Plan

- Both the contractor and the government must annually adopt a budget plan specifying how the funds must be spent (O.C.G.A. 48-13-51 (e)(1))
- Compliance with such budget plan satisfies the requirement that funds be spent in the fiscal year they are collected (O.C.G.A. 48-13-51 (j))

Performance Review Board (PRB)

- Complaint must be received by June 1st, on the proper form with the filing fee to be considered.
- Complaint can come from anyone, addressing a local government or DMO, regarding the current **or** most recently completed fiscal year
- Bona fide complaints will be heard by the 11 member PRB, who make recommendations to the Commissioner for remedial action

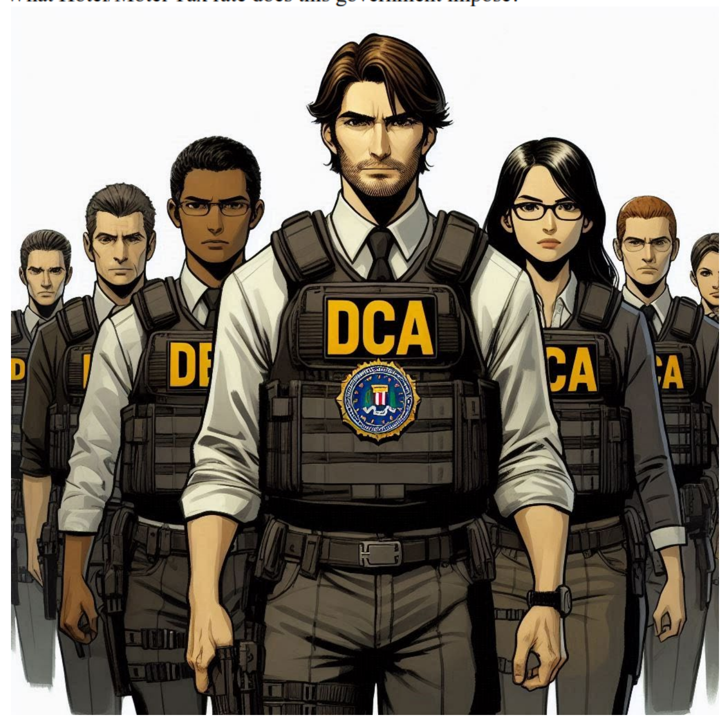
Georgia Department of Community Affairs
Hotel/Motel Tax Complaint Form

Directions
Please complete the questions below. Your answers should be as detailed and descriptive as possible. Your complaint will be evaluated based on the information you provide. Failure to provide adequate information could result in your complaint not being processed.

1. What local government imposes the Hotel/Motel Tax related to your complaint concerning inappropriate expenditures of these revenues?

____

2. What Hotel/Motel Tax rate does this government impose?



Thanks!

Any questions?

John “Jack” Brock

Senior Policy and Data Analyst

john.brock@dca.ga.gov
research@dca.ga.gov
404.679.3105

dca.ga.gov