

STATE OF GEORGIA
COUNTY OF HENRY
CITY OF STOCKBRIDGE

RESOLUTION NO. - B13-517

A RESOLUTION AUTHORIZING THE CITY OF STOCKBRIDGE (“CITY”) TO REQUEST THAT ITS LEGISLATIVE DELEGATION INTRODUCE LOCAL LEGISLATION IN THE GENERAL ASSEMBLY AUTHORIZING THE CITY OF STOCKBRIDGE TO INCREASE THE LEVY OF THE LODGING EXCISE TAX ON PUBLIC ACCOMMODATIONS FROM THE EXISTING FIVE PERCENT TO EIGHT PERCENT PURSUANT TO O.C.G.A. § 48-13-51 (b) (3), ESTABLISHING THE LEGAL PURPOSES FOR SAID TAX, AND SPECIFYING CERTAIN REQUIRED INFORMATION; AUTHORIZING THE LEGISLATURE TO ADVERTISE A NOTICE OF INTENT TO INTRODUCE LOCAL LEGISLATION; AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS NECESSARY TO EFFECTUATE THE PURPOSES OF THIS RESOLUTION; AUTHORIZING THE CITY CLERK TO ATTEST SIGNATURES AND AFFIX THE OFFICIAL SEAL OF THE CITY AS NECESSARY; PROVIDING FOR SEVERABILITY; REPEALING INCONSISTENT RESOLUTIONS; PROVIDING FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the City of Stockbridge (“City”) is a municipal corporation duly organized and existing under the laws of the State of Georgia and is charged with providing public services to residents located within the corporate limits of the City; and

WHEREAS, in accordance with O.C.G.A. § 48-13-51 (a) (3), the City of Stockbridge has heretofore levied a 5% excise tax, upon the furnishing for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, the City of

Stockbridge for operating within the territorial limits of the incorporated special district of the City of Stockbridge, a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place wherein rooms, lodgings, or accommodations are regularly furnished for value; and

WHEREAS, the proceeds of said 5% excise tax have been used in accordance with O.C.G.A. § 48-13-51 (a) (3); and

WHEREAS, the City of Stockbridge currently contracts with the Henry County Chamber of Commerce, a private sector non-profit organization, to promote tourism, conventions, and trade shows in the City of Stockbridge; and

WHEREAS, the Georgia General Assembly has adopted legislation enabling municipalities to increase lodging excise tax rates to eight percent (8%) of the charge for the furnishing of the above described lodging or accommodations; and

WHEREAS, in accordance with O.C.G.A. § 48-13-51 (b) (3), the City of Stockbridge desires to levy said excise tax at the rate of eight percent (8%) of the charge for the furnishing of the above described lodging or accommodations; and

WHEREAS, O.C.G.A. § 48-13-51 (b) provides that cities 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; and

WHEREAS, the projects or tourism product development that could be provided to the City of Stockbridge with a 3% increase in the lodging excise tax as provided in O.C.G.A. § 48-13-51 (b) (3) would have significant positive impact on the city of Stockbridge by providing additional revenue for the purpose of enhancing and promoting travel and tourism in the City of Stockbridge; and

WHEREAS, in each fiscal year in which such a tax is collected under O.C.G.A. § 48-13-51 (b) (3), an amount equal to not less than 50 percent (50%) of the total amount of tax collected that exceeds the amount of taxes that would be collected at the rate of five

percent (5%) shall be expended for promoting tourism, conventions, and trade shows by a qualified destination marketing organization designated by the City of Stockbridge; and

WHEREAS, the remaining amount of taxes collected that exceeds the amount of taxes that would be collected at the rate of five percent (5%) which is not otherwise expended for promoting tourism, conventions, and trade shows as above set out, shall be expended for tourism product development; and

WHEREAS, in accordance with O.C.G.A. § 48-13-50.2 (6) “tourism product development” means that the expenditure of funds for the 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; and

WHEREAS, the City of Stockbridge identifies the projects for tourism product development purposes for which said remaining amount of taxes will be allocated as follows:

- **Interchange Beautification Program:** *To include, but not be limited to, cost and maintenance expenses related to enhancing the landscaping of the area at, near, and surrounding the highway interstate exits located within Stockbridge.*
- **Wayfinding Signage:** *To include, but not be limited to, capital costs and maintenance expenses related to the placement of attractive signage pertaining to attractions and tourist related facilities located within Stockbridge. Also, capital costs, acquisition costs, and maintenance expenses related to improving major thoroughfares leading to such attractions and facilities.*
- **Parks, trails, museums, theme parks, veteran’s memorials and other recreational facilities:** *To include, but not be limited to, capital costs and operating expenses for the enhancement and development of parks, trails, theme parks, and recreational facility development and other associated items to improve destination appeal and support visitor experience.*
- **Meeting, convention, exhibit, and public assembly facilities:** *To include, but not be limited to, capital costs and operating expenses for property acquisition, construction of new facilities, and renovation of existing facilities for the purpose*

of providing visitors with accommodations for conventions, meetings, and special events.

- **Other tourism product development projects:** *As permitted and defined in O.C.G.A. § 48-13-50.2 (6).*

WHEREAS, if enacted, the City of Stockbridge shall expend an amount equal to the amount of total taxes collected under O.C.G.A. § 48-13-51 (b) (3) which would have been collected at a rate of 5 percent (5%) in accordance with the provisions of O.C.G.A. § 48-13-51 (a) (3); and

WHEREAS, pursuant to O.C.G.A. § 48-13-51 (b) (4), the City is required to adopt a resolution specifying the information contained herein, and

WHEREAS, pursuant to O.C.G.A. § 48-13-51 (b) (4) and (5), the General Assembly is required to enact local legislation specifying the information contained herein in order to take advantage of the 8% excise tax rate; and

WHEREAS, the City of Stockbridge desires that the General Assembly enact the local legislation provided for in O.C.G.A. § 48-13-51 (b) (4) and (5), and specifically finds that such legislation would be in the best interest of the City's residents and businesses; and

WHEREAS, to the extent that publication of a notice of intent to introduce local legislation is required by law, the City finds that a notice substantially similar to the notice attached hereto and incorporated herein as Exhibit "B" is acceptable and will adequately inform the public of the proposed local legislation.

NOW THEREFORE, THE COUNCIL OF THE CITY OF STOCKBRIDGE
HEREBY RESOLVES AS FOLLOWS;

Section 1. Approval - The City Council of the City of Stockbridge hereby approves, in accordance with O.C.G.A. 48-13-51 (b) (4) and (5), a resolution requesting that the Henry County legislative delegation sponsor and introduce local legislation before the 2013 Georgia General Assembly authorizing the City of Stockbridge to increase the levy of the lodging excise tax in the City on public accommodations from the existing five percent (5%) to eight percent (8%) as authorized by O.C.G.A. § 48-13-51 (b) (3). The proposed legislation is attached hereto as Exhibit "A".

Further, the City Council hereby authorizes and approves the publication of a notice of intent to introduce local legislation to amend the City charter consistent with the notice attached hereto as Exhibit "B", and specifies the subsequent tax rate and allocation of proceeds, and identifies the projects or tourism product development purposes, contained herein above. The City of Stockbridge shall use and expend the proceeds of such tax for the legal purposes described herein. At the time that the local act becomes effective, the City of Stockbridge shall cease the existing levy at the rate of five percent (5%).

Section 2. **Approval of Execution** - The Mayor is hereby authorized to sign all documents and to perform all other acts necessary to effectuate this Resolution on behalf of the City of Stockbridge. The City Clerk is authorized to execute, attest to, and seal any document which may be necessary to effectuate this Resolution, subject to approval as to form by the City Attorney.

Section 3. **Severability** - To the extent any portion of this Resolution is declared to be invalid, unenforceable, or non-binding, that shall not affect the remaining portions of this Resolution.

Section 4. **Repeal of Conflicting Provisions** - All City resolutions inconsistent with this Resolution are hereby repealed.

Section 5. **Effective Date** - This Resolution shall be effective on the date of its approval by the City Council and Mayor as provided in the City Charter.

SO RESOLVED, this the 1st day of March, 2013.

CITY OF STOCKBRIDGE, GEORGIA

Mark A. Alarcon
MARK A. ALARCON, MAYOR

ATTEST:

Rhonda A. Blackmon
RHONDA A. BLACKMON, CITY CLERK

APPROVED AS TO FORM:

William J. Linkous, III
WILLIAM J. LINKOUS, III, CITY ATTORNEY

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By: Representatives Strickland of the 111th, Rutledge of the 109th, Welch of the 110th, Knight of the 130th, and Yates of the 73rd

A BILL TO BE ENTITLED

AN ACT

1 To authorize the governing authority of the City of Stockbridge to levy an excise tax
2 pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures,
3 conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
8 governing authority of the City of Stockbridge is authorized to levy an excise tax at a rate
9 not to exceed 8 percent of the charge for the furnishing for value to the public of any room
10 or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by,
11 or required to pay business or occupation taxes to, the municipality for operating a hotel,
12 motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which
13 rooms, lodgings, or accommodations are regularly or periodically furnished for value.

14 **SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of Resolution No. R 13-517 of the
16 governing authority of the City of Stockbridge on March 1, 2013, which specifies the
17 subsequent tax rate, identifies the projects or tourism product development purposes, and

18 specifies the allocation of proceeds.

19

SECTION 3.

20 In accordance with the terms of such resolution adopted by the mayor and council of the City
21 of Stockbridge:

22 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of
23 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
24 than 50 percent of the total amount of taxes collected that exceed the amount of taxes

H. B. [REDACTED]

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25 that would be collected at the rate of 5 percent shall be expended for promoting tourism,
26 conventions, and trade shows by the destination marketing organization designated by the
27 City of Stockbridge; provided, however, that the City of Stockbridge may exercise its
28 option under paragraph (2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A.
29 to contract with an entity qualified under such provision; and

30 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
31 be collected at the rate of 5 percent which are not otherwise expended under
32 paragraph (1) of this section shall be expended for tourism product development.

33

SECTION 4.

34 All laws and parts of laws in conflict with this Act are repealed.

NOTICE OF INTENTION TO INTRODUCE LOCAL LEGISLATION

Notice is given that there will be introduced at the regular 2013 session of the General Assembly of Georgia a bill to authorize the governing authority of the City of Stockbridge to levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

City Administrator
David Milliron