

STATE OF GEORGIA
COUNTY OF HENRY
CITY OF STOCKBRIDGE

RESOLUTION NO. R14-616

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 2014 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 draft 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 8th day of December, 2014.

CITY OF STOCKBRIDGE, GEORGIA


TIM L. THOMPSON, MAYOR

ATTEST:


RANDI RAINEY, DEPUTY CITY CLERK

APPROVED AS TO FORM:


MIKE WILLIAMS, CITY ATTORNEY

