

House Resolution 404

By: Representatives Channell of the 77th, Parrish of the 102nd, Royal of the 140th, Stephens of the 123rd, and McClinton of the 59th, Post 1

A RESOLUTION

1 Creating the House Hotel-Motel Tax Study Committee and a citizens advisory council for
2 such committee; and for other purposes.

3 WHEREAS, hotel-motel tax has a significant impact on the economy of the State of Georgia;
4 and

5 WHEREAS, the original intent of the hotel-motel tax was for destinations marketing; and

6 WHEREAS, the international average spent on tourism promotion is 60.7 percent of the total
7 tax rate, and Georgia spends 29 percent on tourism promotion; and

8 WHEREAS, there are currently over 21 versions of the tax in applicable districts; and

9 WHEREAS, there are numerous stakeholders that must have input on this process; and

10 WHEREAS, comprehensive study should be undertaken to assist the General Assembly in
11 evaluating matters relating to hotel-motel tax administration, collections, accounting, and
12 expenditures.

13 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that
14 there is created the House Hotel-Motel Tax Study Committee to be composed of five
15 members of the House of Representatives appointed by the Speaker of the House of
16 Representatives. The Speaker of the House shall designate a member of the committee as
17 chairperson of the committee. The chairperson shall call all meetings of the committee.

18 BE IT FURTHER RESOLVED that the committee shall be charged with examining:

- 19 (1) Best practices of other states' hotel-motel tax provisions;
20 (2) The comparative history of the tax since its inception;

1 (3) The expenditures of hotel-motel tax moneys for the purpose of promoting tourism,
2 conventions, and trade shows, including such expenditures in support of special events
3 of national or international significance;

4 (4) The budgets, audits, and reports, including all such items filed with the Department
5 of Community Affairs as contemplated and required by paragraph (5) of subsection (a)
6 of Code Section 48-13-51 of the Official Code of Georgia Annotated, including the
7 accuracy of such audits and reports;

8 (5) The use of hotel-motel tax funds by local convention and visitors bureaus, including
9 an analysis of at least one small, one medium, and one large convention and visitors
10 bureau;

11 (6) Assessment of stakeholders affected by hotel-motel tax; and

12 (7) Any other matter dealing with hotel-motel taxes in Georgia.

13 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,
14 needs, issues, and problems mentioned above or related thereto and recommend any actions
15 or legislation which the committee deems necessary or appropriate. The committee may
16 conduct such meetings at such places and at such times as it may deem necessary or
17 convenient to enable it to exercise fully and effectively its powers, perform its duties, and
18 accomplish the objectives and purposes of this resolution as would be beneficial to the State
19 of Georgia. The committee is authorized to seek the advice and counsel of persons
20 knowledgeable in the tourism industry and related fields and other persons, groups, and
21 organizations which the committee feels will be able to assist it in its endeavors. The
22 members of the committee shall receive the allowances provided for in Code Section 28-1-8
23 of the Official Code of Georgia Annotated but shall receive the same for not more than five
24 days unless additional days are authorized. The funds necessary to carry out the provisions
25 of this resolution shall come from the funds appropriated to the House of Representatives.
26 In the event the committee makes a report of its findings and recommendations, with
27 suggestions for proposed legislation, if any, such report shall be made on or before December
28 1, 2003. The committee and advisory council shall stand abolished on December 31, 2003.

29 BE IT FURTHER RESOLVED that the committee is further authorized to appoint an
30 advisory council to assist the committee and to appoint one of its members as chairperson
31 of the council. The advisory council shall be composed of one representative from each of
32 the following to provide input to the committee:

33 (1) Tourism Development Alliance of Georgia;

34 (2) Georgia Municipal Association;

35 (3) Association of County Commissioners of Georgia;

- 1 (4) Department of Community Affairs;
 - 2 (5) Department of Revenue;
 - 3 (6) Georgia Department of Industry, Trade, and Tourism;
 - 4 (7) Georgia Hospitality and Travel Association;
 - 5 (8) Georgia Economic Developer's Association; and
 - 6 (9) A citizen unaffiliated with any of the preceding agencies or organizations.
- 7 Members of the council shall receive no compensation or allowances for their services
8 thereon, except that the chairperson of the council shall receive the same allowances
9 provided for the legislative members of the committee.