



STATE OF GEORGIA
COUNTY OF DEKALB
CITY OF STONECREST

ORDINANCE 2018- 08-01

1 **ORDINANCE OF THE CITY OF STONECREST, GEORGIA, ADOPTING**
2 **ADDITIONAL TAXATION REGULATIONS IN CHAPTER 24 OF THE CITY CODE.**

3 **WHEREAS**, the City of Stonecrest, Georgia Mayor and City Council are authorized by the
4 City Charter to adopt business regulations and levy certain business and property taxes as
5 authorized by the laws of the State of Georgia; and
6

7 **WHEREAS**, the City has previously adopted Article I of Chapter 24 to regulate insurance
8 company licensing fees and gross direct premium taxes; and
9

10 **WHEREAS**, the City Council is vested with the responsibility to regulate taxation in the City
11 and to adopt appropriate regulations for ad valorem taxation, hotel/motel taxation, taxation of
12 depository institutions, short-term rental taxation, and excise taxation on motor vehicle rentals.
13

14 **THEREFORE**, the Mayor and City Council of the City of Stonecrest, Georgia, hereby
15 ordain as follows:
16

17 **Section 1: The Mayor and City Council of the City of Stonecrest, Georgia, hereby adopt**
18 **Article II (“Ad Valorem Taxes”) of Chapter 24 (“Taxation”) to read as follows:**
19

20 **ARTICLE II. AD VALOREM TAXES.**

21 **Sec. 24-11. Annually Set.**

22 The ad valorem tax rate for each year shall be established annually by the City
23 Council.

24 **Sec. 24-12. Maximum Rate.**

25 Except as otherwise allowed by law, for all years, the millage rate imposed for
26 ad valorem taxes on real property shall not exceed 3.35, unless a higher millage
27 rate is adopted by Home Rule or recommended by resolution of the City Council
28 and subsequently approved by a majority of the qualified electors of the City
29 voting on the issue, provided that the amount of millage associated with general
30 obligation bonds shall not count as part of the 3.35 limit since such millage is
31 already subject to approval by the electors of the city in a separate referendum.

32 **Sec. 24-13. Fines for Delinquent Returns.**

33 Any person failing to properly return his real property, for tax purposes, on or
34 before March 1 of each year shall be assessed a penalty of ten percent of the
35 amount of taxes due the city. Said penalty shall be in addition to the amount of

36 ad valorem taxes due the city and also in addition any costs and interest
37 permitted by law.

38 **Sec. 24-14. Due Date.**

39 (a) The ad valorem taxes due the City for the first installment shall become
40 due and payable on July 1 and shall be delinquent after September 30,
41 taxes for the second installment are due October 1 and shall be
42 delinquent after November 15 of each tax year.

43 (b) Any installment of ad valorem taxes due to the City that is not paid on or
44 before the delinquency date shall be in default, and shall bear interest
45 and penalties, now or hereafter, as provided by law for taxes which are
46 delinquent or in default, and executions shall be issued therefore, at such
47 time the city has met the legal requirements of all state and local laws.

48 (c) In addition, interest shall accrue on such unpaid taxes at the rate of one
49 percent per month beginning on January 2 following the November when
50 such taxes were due and continuing thereafter until paid in full. All
51 interest shall be computed at the rate of one percent per month or for any
52 fraction thereof.

53 **Sec. 24-15. Collection of Delinquent Taxes.**

54 (a) The duty to collect by levy and sale, or otherwise, for delinquent taxes is
55 hereby imposed upon the City Tax Collector or designee as issuing
56 officer, and the county sheriff as execution officer. All levies of
57 execution for delinquent taxes shall be in the name of the City. This duty
58 may be contracted, by the City Council, to a third party.

59 (b) It shall be the duty of the City Tax Collector or designee, to comply with
60 all provisions of state law for issuing, sale and transfer of tax executions
61 and laws governing judicial sales and to:

62 (1) Keep a file of all newspapers in which an official advertisement
63 appears;

64 (2) Keep an execution docket in which shall be entered a full
65 description of all executions;

- 66 (3) Maintain a book of all sales;
67 (4) Maintain an index to the sales and executions.
68 (c) The City Tax Collector or his designee shall sign all levies, notices,
69 advertisements, and the like in his name for the City.
70 (d) Execution issued in the name of the City for delinquent ad valorem taxes
71 shall be directed and delivered to the sheriff, who shall enter the
72 execution upon the docket to be kept in his office and he shall proceed to
73 enforce the collection of the execution in the manner prescribed by law.
74 (e) The City Tax Collector or his designee will issue all fieri facias (fi. fas.)
75 for delinquent taxes and the sheriff shall execute such fi. fas. under the
76 same procedures provided by law governing execution of such process
77 from the Superior Court, or by the use of any other available legal
78 process and remedies.

79 **Sec. 24-16. Assessment of Property for Ad Valorem Taxes.**

- 80 (a) The County Board of Tax Assessors is hereby designated to have the
81 responsibility for assessment and valuation of property within the city
82 limits. The City Council shall adopt the assessments and valuations made
83 by the County Board of Tax Assessors for all property located within the
84 city limits, as may be established from year to year by the County Board
85 of Tax Assessors.
86 (b) The City Council authorizes the County Tax Commissioner to make such
87 adjustments in the collection of individual items of tax, and to make such
88 refunds as may be proper and necessary, by adding to or deducting from
89 the distribution due the City at the next period of accounting, along with
90 stated explanation of the correction.

91
92 **Section 2: The Mayor and City Council of the City of Stonecrest, Georgia, hereby adopt**
93 **Article III ("Mobile Homes") of Chapter 24 ("Taxation") to read as follows:**
94

95 **ARTICLE III. MOBILE HOMES.**

96 **Sec. 24-30. Decal Required.**

- 97 (a) All persons owning a mobile home based in the City on January 1 of
98 each year shall obtain from the Tax Collector a decal before May 1, as
99 provided in O.C.G.A. §48-5-492. This requirement pertains to all mobile
100 homes, including those exempt from taxation by homestead exemption,
101 or other provisions of state law.
- 102 (b) Such decals shall be affixed to the mobile homes in such a manner as to
103 cause them to be easily visible for inspection.
- 104 (c) Owners of mobile homes locating in the City after January 1 of any year
105 shall be required to report their mobile homes to the office of the Tax
106 Collector within ten business days.
- 107 (d) The Tax Collector shall issue a decal only after a valid development
108 permit has been issued by the Public Works Department to ensure that all
109 applicable zoning and other development standards have been met.

110 **Sec. 24-31. Reports by Mobile Home Park Owners.**

- 111 (a) Every owner and operator of a mobile home park is required to give the
112 Tax Collector or designee an inventory report of all mobile homes based
113 in the park as of October 1 of each year. Such reports shall consist of the
114 manufacturers identification number, title number (if any), manufacturer,
115 year of manufacture, model, serial number, the location including lot
116 number and park name or situs address, and the mobile home owner's
117 name and mailing address for each mobile home in the park. Such report
118 shall be submitted to the Tax Collector no later than October 15 of each
119 year. The Tax Collector or designee shall make the mobile home
120 inventory report available on November 1.
- 121 (b) Every owner, manager and operator of a mobile home park is required to
122 report any mobile home removal from the park prior to said home being
123 removed, if known to the park manager, operator or owner.
- 124 (c) Every owner, manager and operator of a mobile home park shall furnish
125 to the Tax Collector an updated lot map of each park, and any changes
126 shall be reported before January 1 of each year.

127 (d) Every owner, manager and operator of a mobile home park shall notify
128 the City of any change in ownership or of name of any mobile home park
129 within 30 days of such change.

130 **Sec. 24-32. Mobile Homes without Decals may not Remain on Property.**

131 It shall be unlawful for any person owning or controlling land in the City to
132 authorize any mobile home to remain upon its premises for more than 48 hours
133 without the display of a decal issued by the issuing authority of the City.

134 **Section 3: The Mayor and City Council of the City of Stonecrest, Georgia, hereby adopt**
135 **Article IV ("Depository Financial Institutions Business License Tax") of Chapter 24**
136 **("Taxation") to read as follows:**
137

138 **ARTICLE IV. DEPOSITORY FINANCIAL INSTITUTIONS BUSINESS**
139 **LICENSE TAX.**

140 **Sec. 24-50. Definitions.**

141 The following words, terms and phrases, when used in this Article, shall have the
142 meanings ascribed to them in this section, except when the context clearly
143 indicates a different meaning:

144 *Bank* means any financial institution chartered under the laws of any state or
145 under the laws of the United States which is authorized to receive deposits in this
146 state and which has a corporate structure authorizing the issuance of capital stock.

147 *Depository Financial Institution* means a bank or a savings and loan association.

148 *Gross Receipts* means gross receipts as defined in O.C.G.A. §48-6-93.

149 *Savings and Loan Association* means any financial institution, other than a credit
150 union, chartered under the laws of any state or under the laws of the United States
151 which is authorized to receive deposits in this state and which has a mutual
152 corporate form.

153 **Sec. 24-51. Levy Applicability.**

154 An annual business license tax is hereby levied upon all depository financial
155 institutions located within the City at a rate of one-quarter of one percent of the
156 gross receipts of such depository financial institutions. Gross receipts shall mean
157 gross receipts as defined in O.C.G.A. §48-6-93. Depository financial institutions
158

159 shall mean state and national banks, state building and loan associations, and
160 federal savings and loan associations.

161 **Sec. 24-52. Minimum Tax.**

162 The minimum annual amount of business license tax due from any depository
163 financial institution shall be \$1,000.00.

164 **Sec. 24-53. Filing of Return; Payment.**

165 Pursuant to O.C.G.A. §49-6-93(a), each depository financial institution subject
166 to the tax levied by this Article shall file a return of its gross receipts with the
167 Finance Department not later than March 1 of the year following the year in
168 which such gross receipts are measured. The return shall be in the manner and in
169 the form prescribed by the Commissioner of the State Department of Revenue
170 based on the allocation method set forth in O.C.G.A. §48-6-93. The tax imposed
171 by this Article shall be paid at the time of filing the return.

172 **Sec. 24-54. Penalty and Interest for Failure to Pay Tax; Executions.**

173 (a) Any portion of the tax levied by this article not paid before it becomes
174 delinquent shall be assessed a late penalty and shall bear interest from
175 the date the tax is due until the tax is paid.

176 (b) For purposes of this section, any period of less than one month shall be
177 considered to be one month. The Finance Department shall issue
178 executions against such taxpayer owing taxes, penalties or interest as
179 provided in this section when the same become delinquent. The
180 execution shall be recorded on the general execution docket in the office
181 of the clerk of Superior Court of the County.

182 **Sec. 24-55. Administration.**

183 (a) *Authority of finance department.* The finance Department shall
184 administer and enforce the provisions of this Article for the levy and
185 collection of the tax imposed by this Article.

186 (b) *Rules and regulations.* The Finance Director shall have the power and
187 authority to make and publish reasonable rules and regulations not
188 inconsistent with this Article or other laws of the City and the State or

189 the State constitution or the United States Constitution for the
190 administration and enforcement of the provisions of this Article and the
191 collection of the taxes hereunder.

192 (c) *Examination of records; audits.* The Finance Director or any person
193 authorized in writing by the Director may examine the books, papers,
194 records, financial reports, equipment and other facilities of any licensee
195 liable for the tax, in order to verify the accuracy of any return made, or if
196 no return is made by the licensee, to ascertain and determine the amount
197 required to be paid.

198 (d) *Disclosure of business of operators, etc.; limitations on rule.* The
199 Finance Director or designee shall not make known in any manner the
200 business affairs, operations or information obtained by an audit of books,
201 papers, records, financial reports, equipment and other facilities of any
202 licensee or any other person visited or examined in the discharge of
203 official duty or the amount of source of income, profits, losses,
204 expenditures or any particular thereof, set forth or disclosed in any
205 return, or to permit any return or copy thereof or any book containing
206 any abstract or particulars thereof to be seen or examined by any person
207 not having such administrative duty under this Article, except in the case
208 of judicial proceedings or other proceedings necessary to collect the tax
209 hereby levied and assessed. Successors, receivers, trustees, executors,
210 administrators, and assignees if directly interested, may be given
211 information as to the items included in the measure and amount of
212 unpaid tax, interest and penalties, or amounts of tax, interest and
213 penalties required to be collected.

214 **Section 4: The Mayor and City Council of the City of Stonecrest, Georgia, hereby re-**
215 **adopts provisions of the previously adopted Excise Tax on Short-Term Rentals of Rooms,**
216 **Lodging and Accommodations as Article V, Chapter 24 ("Taxation") to read as follows:**

217 **ARTICLE V. EXCISE TAX ON SHORT-TERM RENTALS OF ROOMS,**
218 **LODGING AND ACCOMODATIONS.**
219

220 **Sec. 24-80. Definitions.**

221 The following words, terms and phrases shall, for the purpose of this Article, and
222 except where the context clearly indicates a different meaning, be defined as
223 follows:

224 (1) *Person*: An individual, firm, partnership, joint venture, association, social
225 club, fraternal organization, joint stock company, corporation, nonprofit
226 corporation or cooperative nonprofit membership, estate, trust, business
227 trust, receiver, trustee, syndicate, or any other group or combination acting
228 as a unit, the plural as well as the singular number, excepting the United
229 States of America, the State of Georgia, an any political subdivision of
230 either thereof upon which the City is without power to impose the tax
231 herein provided.

232 (2) *Operator*: Any person operating a hotel or motel in the City, including,
233 but not limited to, the owner or proprietor of the premises, lessee,
234 sublessee, lender in possession, licensee or any other person otherwise
235 operating a hotel or motel.

236 (3) *Occupant*: Any person who, for a consideration, uses, possesses, or has
237 the right to use or possess any room in a hotel under any lease, concession,
238 permit, right of access, license to use or other agreement, or otherwise.

239 (4) *Occupancy*: The use or possession, or the right to the use or possession of
240 any room or apartment in a hotel or the right to use or possession of the
241 furnishings or to the services and accommodations accompanying the use
242 and possession of the room.

243 (5) *Hotel or motel*: Any structure or any portion of a structure, including any
244 lodging house, rooming house, dormitory, Turkish bath, bachelor hotel,
245 studio hotel, motel, motor hotel, auto court, inn, public club, or private
246 club, containing guest rooms and which is occupied, or is intended or
247 designed for occupancy, by guests, whether rent is paid in money, goods,
248 labor, or otherwise. It does not include any jail, hospital, asylum,

249 sanitarium, orphanage, prison, detention, or other building in which
250 human beings are housed and detained under legal restraint.

251 (6) *Guest room.* A room occupied, or intended, arranged, or designed for
252 occupancy, by one or more occupants for the purpose of living quarters or
253 residential use.

254 (7) *Rent:* The consideration received for occupancy valued in money,
255 whether received in money or otherwise, including all receipts, cash,
256 credits and property or services of any kind or nature, and also the amount
257 for which credit is allowed by the operator to the occupant, without any
258 deduction therefrom whatsoever.

259 (8) *Permanent resident:* Any occupant as of a given date who has or shall
260 have occupied, or has or shall have the right of occupancy, of any guest
261 room in a hotel or motel for at least 30 consecutive days next preceding
262 the given date; provided that state and local government officials and
263 employees traveling on official governmental business shall not be
264 considered permanent residents pursuant to O.C.G.A. §48-13-51(g)(5).

265 (9) *Return:* Any return filed or required to be filed as provided in this Article.

266 (10) *Tax:* The tax imposed by this Article.

267 (11) *Monthly period:* The calendar months of any year.

268 (12) *Due date:* From the 20th day after the close of the monthly period for
269 which tax is to be computed.

270

271 **Sec. 24-81. Tax Levied.**

272 There is hereby levied and imposed an excise tax on any person or legal entity
273 licensed by or required to pay a business or occupation tax to the City of
274 Stonecrest for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin,
275 campground, or any other place in which rooms, lodgings, or accommodations are
276 regularly furnished for value at a tax at the rate of five percent (5%) of the lodging
277 charges actually collected from the hotel or motel guest and who receives a room,
278 lodging or accommodation that is subject to the tax. The effective date of the

279 hotel motel tax shall be the first day of the second month from the day this
280 ordinance is passed. The effective date for collection of this tax shall be the date
281 this ordinance is passed by the City's Mayor and Council, otherwise stated as
282 August 7, 2017.

283

284 **Sec. 24-82. Amount of Tax; Use of Revenue Derived from Tax.**

285 The tax will be a total of five percent (5%) and is authorized pursuant to O.C.G.A.
286 §48-13-51(a)(3), with the first three percent (3%) for use in the City's General
287 Revenue Fund, and the remaining two percent (2%) shall be expended for
288 purposes of promoting and marketing tourism conventions and trade shows
289 through a contract with one or more Destination Marketing Organizations
290 ("DMO"s) as defined by O.C.G.A. §48-13-50.2(1).

291

292 **Sec. 24-83. Collection of Tax by Operator.**

293 Every such guest subject to the tax levied under this Ordinance shall pay the tax
294 to the person or entity providing the room, lodging or accommodation. The tax
295 shall be a debt of the person obtaining the room, lodging or accommodation to the
296 person or entity providing such room, lodging or accommodation until it is paid
297 and shall be recoverable at law by the person or entity providing such room,
298 lodging or accommodation in the same manner as authorized for other debts. The
299 person or entity collecting the tax shall remit the tax to the City of Stonecrest,
300 and the tax remitted shall be a credit against the tax imposed by this Ordinance on
301 the person or entity providing the room, lodging or accommodation.

302

303 **Sec. 24-84. Exemptions.**

304 The tax hereby levied and imposed shall not apply to charges made for any
305 rooms, lodgings, or accommodations provided to any persons who certify that
306 they are staying in such room, lodging or accommodation as a result of the
307 destruction of their home or residence by fire or other casualty. The tax shall
308 apply to the fees or charges for any rooms, lodgings or accommodations during

309 the first 30 days of continuous occupancy and shall not apply to charges imposed
310 for any continued occupancy thereafter. The tax shall not apply to charges made
311 for the use of meeting rooms or other such facilities or to any rooms, lodgings or
312 accommodations provided without charge. The tax shall not apply to charges for
313 any rooms, lodgings or accommodations furnished for a period of one (1) or more
314 (2) days for use by Georgia State or local government officials or employees
315 while travelling on official business.

316

317 **Sec. 24-85. Registration of operator; Form and contents; Execution;**
318 **Certificate of Authority.**

319 Every person engaging or about to engage in business as an operator of a hotel or
320 motel in this City shall immediately register with the City Manager of the City, on
321 a form provided by the City. Persons engaged in that business must so register no
322 later than thirty (30) days after the date this Article becomes effective and the tax
323 is imposed, but the privilege of registration after the imposition of the tax shall
324 not relieve any person from the obligation of payment or collection of tax on and
325 after the date of imposition thereof, regardless of registration.

326

327 **Sec. 24-86. Determination; Due date; Returns and payments; Collection fee.**

- 328 (a) All amounts of the hotel/motel tax shall be due and payable to the City
329 Finance Director monthly on or before the twentieth day of every month
330 succeeding each respective monthly period.
- 331 (b) On or before the twentieth day of the month following each monthly
332 period, a return for the preceding monthly period shall be filed with the
333 City manager showing the gross rent, rent from permanent residents,
334 taxable rent, amount of tax collected or otherwise due for the related
335 period, and any other information as may be required by the City
336 Manager.
- 337 (c) Operators collecting a tax shall be allowed a percentage of the tax due and
338 accounted for and shall be reimbursed in the form of a deduction in

339 submitting, reporting, and payment of the tax due, only if the amount is
340 not delinquent at the time of payment. The rate of deduction shall be three
341 (3) percent of the amount due.

342

343

Sec. 24-87. Deficiency determinations; Interest; Notice.

344

(a) If the City Finance Director is not satisfied with the return or returns of the
345 tax or the amount of the tax required to be paid to the City by any person,
346 he may compute and determine the amount required to be paid upon the
347 basis of any information within his possession or that may come into his
348 possession and shall report such discrimination to the Mayor and City
349 Council for confirmation. One or more deficiency determinations may be
350 made of the amount due for one or more monthly periods.

351

(b) The amount of the determination shall bear interest at the rate of one
352 percent (1%) per month, or fraction thereof from the due date of taxes.

353

(c) The City Manager or designated representative shall give to the operator
354 written notice of the determination. The notice may be served personally,
355 or by mail; if by mail the service shall be addressed to the operator at the
356 address as it appears in the records of the City Manager. Service by mail
357 is complete when delivered by certified mail with a signed receipt.

358

(d) Except in the case of failure to make a return, every notice of a deficiency
359 determination shall be mailed within three years after the twentieth day of
360 the calendar month following the monthly period for which the amount is
361 proposed to be determined, or within three years after the return is filed,
362 whichever period should last expire.

363

364

Sec. 24-88. Determination if no return made; Interest.

365

(a) If any person fails to make a return, the City Finance Director shall make
366 an estimate of the amount of the gross receipts of the person, or as the case
367 may be, of the amount of the total rentals in the City which are subject to
368 the tax. The estimate shall be made for the period or periods in respect to

369 which the person fails to make the return and shall be based upon any
370 information which is or may come into the possession of the City's
371 Finance Director. Such determination shall be reported to and confirmed
372 by the Mayor and City Council. Written notice of the determination shall
373 be given in a manner prescribed in Section 24-87.

374 (b) The amount of the determination shall bear interest at the rate of one
375 percent (1%) per month, or fraction thereof, from the twentieth day of the
376 month following the monthly period, for which the amount or any portion
377 thereof should have been returned, until the date of payment.

378 (c) In addition to the interest provided for by subsection (b) of this section,
379 delinquent penalties shall be added to all unpaid balances at the rates
380 prescribed by O.C.G.A. §48-13-58.

381

382 **Sec. 24-89. Administration of Article; Authority of City Manager; Records.**

383 (a) The City Manager shall administer and enforce the provisions of this
384 Article for the collection of the tax imposed by this Article.

385 (b) Every operator renting guest rooms in this City to a person shall keep any
386 records, receipts, invoices, and other pertinent papers in any form as the
387 City Manager may require.

388 (c) The City Manager or any person authorized in writing by the City
389 Manager may examine books, papers, records, financial reports,
390 equipment and other facilities of any operator renting guest rooms to a
391 person and any operator liable for the tax, in order to verify the accuracy
392 of any return made, or if no return is made by the operator, to ascertain
393 and determine the amount required to be paid.

394 (d) In administration of the provisions of this Article, the City Manager may
395 require the filing of reports by any person or class of persons having in
396 that person's possession or custody, information relating to rentals of
397 guest rooms which are subject to the tax. The reports shall be filed with
398 the City Manager and shall set forth the rental charge for each occupancy,

399 the date or dates of occupancy, and any other information as the City may
400 require.

401

402 **Sec. 24-90. Violations.**

403 (a) Any person responsible for reporting, return or payment of the taxes levied
404 pursuant to this Article shall be punished as provided in O.C.G.A. §§48-
405 13-58.1 through 48-13-63. In the event any such person is in violation of
406 any of the provisions of this Article that are not otherwise covered by state
407 law then, upon conviction, such person shall be deemed guilty of an
408 offense and shall be punished in municipal court to the extent of that
409 court's authority.

410 (b) Such person shall be guilty of a separate offense for each and every day
411 during any portion of which any violation of any provision of this Article
412 is committed, continued, or permitted by that person, and shall be
413 punished accordingly. Any operator or any other person who fails to
414 register as required herein, or to furnish any return required to be made, or
415 who fails or refuses to furnish a supplemental return or other data required
416 by the City, or who renders a false or fraudulent return shall be deemed
417 guilty of an offense and upon conviction thereof shall be punished as
418 aforesaid.

419

420 **Sec. 24-91. Collection of tax; Purchaser liable.**

421 (a) At any time within three years after any tax or any amount of tax required
422 to be collected becomes due and payable, and at any time within three
423 years after the delinquency of any tax or any amount of tax required to be
424 collected under this Article, the City may bring an action in a court of
425 competent jurisdiction to collect the amount delinquent, together with the
426 interest, court fees, filing fees, attorneys' fees and other legal fees incident
427 thereto.

- 428 (b) If any operator liable for any amount under this Article sells out his
429 business or quits the business, his successors or assigns shall withhold a
430 sufficient amount of the purchase price to cover the amount required until
431 the former owner produces a receipt from the City Clerk showing that the
432 indebtedness has been paid or a certificate stating that no amount is due.
- 433 (c) If the purchaser of a business fails to withhold from the purchase price as
434 required, he shall be personally liable for the payment of the amount
435 required to be withheld by him to the extent of the purchase price.
- 436 (d) Whenever the amount of any tax or interest has been paid more than once,
437 or has been erroneously or illegally collected or received by the City under
438 this Article, it may be refunded by the City. If the operator or person
439 determines that he has overpaid or paid more than once, which fact has not
440 been determined by the City, he will have 30 days from the date that
441 overpayment was made to provide to the City in writing, via U.S. Certified
442 Mail or overnight delivery, the specific ground upon which the claim is
443 founded. The claim shall be audited. If the claim is approved by the
444 City, the excess amount paid may be credited on any amounts then due
445 and payable from the person by whom it was paid, or his administrators or
446 executors. Should the operator receive a bill for hotel/motel taxes after
447 already remitting such taxes to the City, the operator must provide proof in
448 writing to the City of the previous payment. Such documentation should
449 be provided via U.S. Certified Mail or overnight delivery. The City will
450 audit the claim of previous payment, and if the City finds the operator has
451 made the previously payment, the City shall adjust its records accordingly
452 and issue a statement of payment to the operator.

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Section 5: The Mayor and City Council of the City of Stonecrest, Georgia, hereby adopt Article VI ("Excise Tax on Rental Motor Vehicles") of Chapter 24 ("Taxation") to read as follows:

ARTICLE VI. EXCISE TAX ON RENTAL MOTOR VEHICLES

Sec. 24-100. Definitions.

460 The following words, terms and phrases, when used in this Article, shall have
461 the meanings ascribed to them in this section, except where the context clearly
462 indicates a different meaning:

463 *Director of Finance* means the head or director of city Finance Department or
464 designee.

465 *Month or monthly period* means the calendar months of any year.

466 *Rental charge* means the total value received by a rental motor vehicle concern
467 for the rental or lease for 31 or fewer consecutive days of a rental motor vehicle,
468 including the total cash and nonmonetary consideration for the rental or lease
469 including, but not limited to, charges based on time or mileage and charges for
470 insurance coverage or collision damage waiver but excluding all charges for
471 motor fuel taxes or sales taxes.

472 *Rental motor vehicle* means a motor vehicle designed to carry ten or fewer
473 passengers and used primarily for the transportation of persons that is rented or
474 leased without a driver regardless of whether such vehicle is licensed in the
475 state.

476 *Rental motor vehicle concern* means a person or legal entity that owns or leases
477 five or more rental motor vehicles and which regularly rents or leases such
478 vehicles to the public for value in the City.

479 *Tax, excise tax or taxes* means the tax imposed by this Article.

480 **Sec. 24-101. Authority; Effective Date; Rules and Regulations; Record.**

481 (a) *Authority.* The Finance Department shall administer and enforce this
482 Article for the levy and collection of the tax as authorized by, and in
483 accordance with, O.C.G.A. §48-13-90 et seq., and as may hereinafter be
484 amended.

485 (b) *Effective date.* The tax levied by this Article shall be effective on January
486 1, 2019, and shall continue until December 31, 2038, as provided by law,
487 or unless earlier terminated by the Georgia General Assembly or the City
488 Council.

489 (c) *Rules and regulations.* The Director of Finance shall have the power and
490 authority to make and publish reasonable administrative rules and
491 regulations not inconsistent with this Article or other ordinances of the
492 City or laws of the State or the Constitution of the State or the United
493 States for the administration and enforcement of this Article and the
494 collection of the tax under this Article.

495 (d) *Records required.* Every rental motor vehicle concern subject to this
496 Article shall keep records, receipts, invoices and other pertinent papers
497 reflecting the number of rental motor vehicles rented or leased and the
498 gross rental charges received by each rental motor vehicle concern for
499 each month, in such form as the Director of Finance may require.

500 (1) The customer picks up the rental motor vehicle outside the State
501 and returns it within the State;

502 (2) The customer picks up the rental motor vehicle in the State and
503 returns it outside the State.

504 **Sec. 24-102. Amount of Tax Allowed to be Retained for Expenses.**

505 Each rental motor vehicle concern collecting the tax imposed by this Article
506 shall be allowed to retain three (3) percent of the tax due and collected and may
507 retain that amount in the form of a deduction for expenses incurred in
508 submitting, reporting and paying the amount of taxes due, but only if the
509 amounts due are not delinquent at the time of payment.

510 **Sec. 24-103. Monthly Statement Required Showing Rental Charges and**
511 **Taxes**

512 (a) On or before the 20th day of each month following the month of January
513 2019, the rental motor vehicle concern liable for the tax provided for
514 herein shall transmit to the Director of Finance a statement showing the
515 rental charges and taxes collected by authority of this Article for the
516 immediately preceding calendar month. Along with said statement, the
517 rental motor vehicle concern shall submit to the Director of Finance the
518 taxes due pursuant to this Article for that particular month.

519 (b) Failure to remit taxes by the due date shall subject the rental motor
520 vehicle concern to a penalty of five (5) percent of the taxes then due and
521 in addition to such penalty, interest on the unpaid taxes then due
522 computed at the rate of one (1) percent per month. Interest shall not be
523 assessed on interest or penalties.

524 **Sec. 24-104. Records.**

525 In order to aid in the administration and enforcement of the provisions of this
526 Article and to collect all the tax imposed, all rental motor vehicle concerns are
527 hereby required to keep a record of the number of rental motor vehicles rented
528 or leased and all rental charges for rental motor vehicles and taxes collected
529 which are related thereto. Said records shall be open for inspection and copying
530 by any duly authorized agent of the City during regular business hours.

531 **Sec. 24-105. Deficiency Determinations.**

532 (a) If the Director of Finance is not satisfied with the statement of the excise
533 tax provided for in section 24-103(a), or the amount of the tax paid to the
534 City by any rental motor vehicle concern, the Director of Finance may
535 compute and determine the amount required to be paid upon the basis of
536 any information that is or may come into possession of the Director of
537 Finance. One or more deficiency determinations may be made of the
538 amount due for one or more monthly periods.

539 (b) The amount of the deficiency determination made by the Director of
540 Finance shall bear interest at the rate of one (1) percent per month or
541 fraction thereof from the due date of the taxes found to be due but not
542 paid.

543 (c) The Director of Finance shall give to the rental motor vehicle concern a
544 written notice of any such deficiency determination. The notice may be
545 served personally or by mail and if by mail the service shall be addressed
546 to the operator or the owner of the rental motor vehicle concern at the
547 address as the same appears in the business license or other records of
548 the Director of Finance as provided to him by each rental motor vehicle

549 concern. Service by mail is complete when delivered by certified mail
550 with a receipt signed by an addressee or agent of the addressee.

551 (d) Except in cases of failure to make a return, every notice of deficiency
552 determination shall be mailed within three (3) years after the 20th day of
553 the calendar month following the monthly period in which the amount
554 proposed to be determined or within three (3) years after the return is
555 filed, whichever period shall expire last.

556 **Sec. 24-106. Failure to File a Statement.**

557 (a) If any rental motor vehicle concern fails to file a statement as required
558 by section 24-103(a), the Director of Finance shall make an estimate of
559 the excise tax due. The estimate shall be made for the period or periods
560 in respect to which the rental motor vehicle concern has failed to file a
561 statement and shall be based upon such information that is or may come
562 into the possession of the Director of Finance. Written notice shall be
563 given in the manner as prescribed in section 24-105(c).

564 (b) The amount of the delinquency determination shall bear interest at the
565 rate of one (1) percent per month or fraction thereof from the 20th day of
566 the month following the monthly period for which the amount of any
567 portion thereof should have been paid until the date of payment.

568 **Sec. 24-107. Audit Authority.**

569 Duly authorized employees of the City upon exhibition of identification and
570 during regular business hours may examine and copy the books, papers, records,
571 financial reports, equipment and other facilities if necessary of any rental motor
572 vehicle concern in order to verify the accuracy of any statement filed pursuant
573 to section 24-103(a), or if no statement is filed by the rental motor vehicle
574 concern, to ascertain or determine the amount of tax required to be paid.

575 **Sec. 24-108. Withholding Tax on Sale of Business.**

576 (a) If any rental motor vehicle concern liable for any amount under this
577 Article transfers or sells its business or quits the business, its successors
578 or assigns shall withhold sufficient amounts from the purchase price to

579 cover any amounts required to be paid pursuant to this Article until the
580 former owner or operator of the rental motor vehicle concern produces a
581 receipt from the Director of Finance or designee showing that the
582 indebtedness has been paid or a certificate stating that no amount is due.
583 (b) If the purchaser of a business or rental motor vehicle concern fails to
584 withhold from the purchase price all amounts due as required herein such
585 purchaser will be personally liable for the payment of the amount of the
586 outstanding tax required to be withheld to the extent of such purchase
587 price.

588 **Sec. 24-109. Penalty for Violation.**

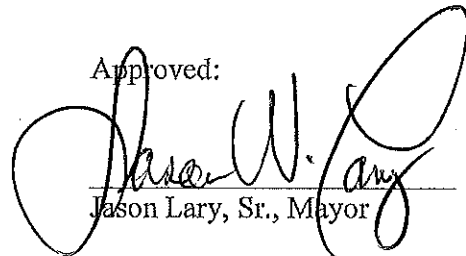
589 (a) In addition to the interest charges and delinquent penalties specified in
590 this Article, any person who fails or refuses to comply with the
591 provisions of this Chapter, upon citation by the Finance Department and
592 conviction of the violation in a court of competent jurisdiction, will be
593 subject to a fine and/or imprisonment in accordance with this Code.
594 Where any violation or offense continues from day to day, each day
595 continuance thereof will constitute a separate offense.
596 (b) For a third and each subsequent violation of this chapter, the court shall
597 impose a fine of not less than \$250.00 in addition to any other penalty or
598 punishment imposed by the court.

599
600 **Section 6: The provisions of this Ordinance shall become effective immediately upon its**
601 **adoption. All ordinance or resolutions in conflict herewith are hereby repealed.**

602
603 **SO ORDAINED** this the 27 day of August, 2018.

604 *Approved 8/20/18*

605
606
607
608 Approved:

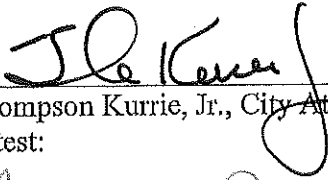
609 
610
611
612 Jason Lary, Sr., Mayor

613 As to form:

STATE OF GEORGIA
COUNTY OF DEKALB
CITY OF STONECREST

ORDINANCE 2018-08-01

614
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Thompson Kurrie, Jr., City Attorney
Attest:


Brenda James, City Clerk

