

SPONSOR: MAYOR ROBERT A.B. REICHERT

COMMITTEE AMENDMENT

AN ORDINANCE OF THE MACON-BIBB COUNTY COMMISSION, TO AMEND ARTICLE III OF CHAPTER 26 OF THE INAUGURAL CODE OF ORDINANCES FOR MACON-BIBB COUNTY, TO LEVY A HOTEL/MOTEL EXCISE TAX IN THE AMOUNT OF EIGHT PERCENT IN ACCORDANCE WITH 2019 H.B. 668, TO PROVIDE FOR THE ALLOCATION OF PROCEEDS FROM SUCH TAX; AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.

Purpose: To increase the Macon-Bibb County hotel/motel tax rate to eight percent and provide for the allocation of proceeds from such tax.

WHEREAS, the General Assembly considered and passed House Bill 668 ("H.B. 668") during the 2019 legislative session; and

WHEREAS, the Governor signed H.B. 668 into law on May 6, 2019; and

WHEREAS, H.B. 668 provides that Macon-Bibb County may impose a hotel/motel excise tax in any amount up to and including eight percent "of the charge for 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 municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value"; and

WHEREAS, Macon-Bibb County currently levies a seven percent hotel/motel excise tax under Sec. 26-84(a) of the Macon-Bibb County Code of Ordinances; and

WHEREAS, since the current Article III of Chapter 26 of the Macon-Bibb County Code of Ordinances was enacted, the entity known as "Macon-Bibb County Convention and Visitor Bureau, Inc." has changed its name to "Visit Macon, Inc."; and

WHEREAS, the proceeds of hotel/motel excise taxes currently collected in Macon-Bibb County are distributed under the law as follows:

Visit Macon	53.775%
Cherry Blossom	7.050%
Douglass Theatre	5.355%
Sports Hall of Fame	5.354%
Centreplex/Auditorium	13.252%
Tobesofkee Rec Area	13.089%
General Fund	2.125%; and

WHEREAS, a table summarizing collections and distributions of hotel/motel excise taxes in recent years is attached hereto at Exhibit A for informational purposes only; and

WHEREAS, in FY2018, Macon-Bibb County collected a total of \$4,203,993¹ in hotel/motel excise tax revenues, at a tax rate of seven percent, which were distributed as follows:

Visit Macon	\$2,260,697
Cherry Blossom	\$296,381
Douglass Theatre	\$225,124
Sports Hall of Fame	\$225,082
Centreplex/Auditorium	\$557,113
Tobesofkee Rec Area	\$550,261
General Fund	\$89,335; and

WHEREAS, the Macon-Bibb County Finance Department projects that FY19 hotel/motel collections are expected to be approximately the same as FY18 collections; and

WHEREAS, if the same transactions that occurred during FY18 had been taxed at a rate of eight percent instead of seven percent, then collections would have equaled \$4,804,563, for a difference of \$600,570; and

WHEREAS, the Macon-Bibb County Commission desires to increase the hotel/motel excise tax rate to eight percent, and to allocate a portion of the additional revenues to Tubman African American Museum, Inc.; Museum of Arts & Sciences, Inc.; Macon Arts Alliance, Inc.; and Fort Hawkins Foundation, Inc.; and

WHEREAS, it is projected that, under an eight percent hotel/motel excise tax rate, the following allocation would permit every current recipient of Macon-Bibb County hotel/motel excise tax funds to continue receiving at least the same amount of money as under the current allocation and tax rate, while also allowing for the adequate funding of Tubman African American Museum, Inc.; Museum of Arts & Sciences, Inc.; Macon Arts Alliance, Inc.; and Fort Hawkins Foundation, Inc.:

Visit Macon	47.20%
Cherry Blossom	6.20%
Douglass Theatre	6.52%
Sports Hall of Fame	6.52%
Centreplex/Auditorium	11.75%
Tobesofkee Rec Area	11.50%
General Fund	1.87%
Tubman Museum	3.75%
Museum of Arts and Sciences	3.75%
Macon Arts Alliance	0.73%;
Fort Hawkins Foundation	0.21%; and

¹ For convenience, all dollar amounts have been rounded to the nearest whole dollar.

WHEREAS, under the foregoing allocation rates, if the same transactions that occurred during FY18 had been taxes at a rate of eight percent instead of seven percent, then the distribution of funds to each of the foregoing recipients would have been as follows:

Visit Macon	\$2,267,754
Cherry Blossom	\$297,883
Douglass Theatre	\$313,258
Sports Hall of Fame	\$313,258
Centreplex/Auditorium	\$564,536
Tobesofkee Rec Area	\$552,525
General Fund	\$89,845
Tubman Museum	\$180,171
Museum of Arts and Sciences	\$180,171
Macon Arts Alliance	\$35,073
Fort Hawkins Foundation	\$10,090; and

WHEREAS, such a distribution of funds would have resulted in increases from actual FY18 distributions under a seven percent hotel/motel excise tax rate for each recipient as follows:

Visit Macon	\$7,057
Cherry Blossom	\$1,502
Douglass Theatre	\$88,134
Sports Hall of Fame	\$88,176
Centreplex/Auditorium	\$7,423
Tobesofkee Rec Area	\$2,264
General Fund	\$510
Tubman Museum	\$180,171
Museum of Arts and Sciences	\$180,171
Macon Arts Alliance	\$35,073
Fort Hawkins Foundation	\$10,090

WHEREAS, O.C.G.A. § 48-13-51(g)(1) provides that, “[a]ny action by a local governing authority to impose or change the rate of the tax authorized under this article shall become effective no sooner than the first day of the second month following its action by the local governing authority”; and

WHEREAS, the ordinance contained herein would benefit and promote the health, safety, morals and welfare of the citizens of Macon-Bibb County.

NOW, THEREFORE, BE IT ORDAINED by the Macon-Bibb County Commission and it is hereby so ordained by the authority of the same that:

Section 1.

Section 26-83 of Article III of Chapter 26 of the Inaugural Code of Ordinances for Macon-Bibb County, entitled "Purpose," is hereby repealed in its entirety and replaced with the following:

Sec. 26-83. - Purpose.

(a) The commission hereby finds, determines and declares that:

(1) The encouragement, development, growth and expansion of tourism and conventions within Macon-Bibb County are important to the economy of Macon-Bibb County and to the general welfare of its citizens;

(2) Macon-Bibb County should be a tourism and convention center of the state and should have the financial ability to attract and promote tourism and conventions, and to provide the necessary public facilities to compete in the domestic and international travel and convention markets; and

(3) The tourism and convention industry should pay for the delivery of the services and facilities requested by them to promote and attract visitors and convention delegates.

(b) Visit Macon, Inc. and the Macon Georgia Cherry Blossom Festival, Inc., are entities which encourage, develop and expand tourism and conventions within Macon-Bibb County to the benefit of the economy of Macon-Bibb County and the general welfare of its citizens and promote Macon-Bibb County as a tourism and convention center of the state and are essential to allow Macon-Bibb County to compete in the domestic and international travel and convention industry and also to promote and attract visitors and convention delegates to Macon-Bibb County. Such activities constitute promoting tourism, conventions and trade shows within the meaning of O.C.G.A. § 48-13-50.2(4). The Cherry Blossom Festival, Tobesofkee Recreation Area, the Macon Centreplex, the Georgia Sports Hall of Fame, the Douglass Theatre, the Tubman Museum, and the Museum of Arts and Sciences are all facilities and 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, the support of which constitutes tourism product development pursuant to O.C.G.A. § 48-13-50.2(6), as well as, to the extent applicable, promoting tourism, conventions and trade shows within the meaning of O.C.G.A. § 48-13-50.2(4).

(c) Visit Macon, Inc. is hereby designated the official destination marketing organization of Macon-Bibb County, pursuant to O.C.G.A. § 48-13-50.2(1) and O.C.G.A. § 48-13-51(b)(5)(A).

Section 2.

Section 26-84 of Article III of Chapter 26 of the Inaugural Code of Ordinances for Macon-Bibb County, entitled "Imposition and rate of tax; distribution," is hereby repealed in its entirety and replaced with the following:

Sec. 26-84. - Imposition and rate of tax; distribution.

(a) There is hereby levied and there shall be paid a tax of eight percent of the charge for the furnishing for value or rent 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 municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value. The tax imposed by this section shall be paid upon any occupancy on and after July 1, 2019, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date.

(b) The proceeds of said tax shall, upon payment to Macon-Bibb County be distributed in accordance with O.C.G.A. § 48-13-51 as follows:

(1) An amount equal to thirty-seven and one-half percent (37.5%) of total collections may be allocated in the sound discretion of Macon-Bibb County, and shall be distributed as follows:

(A) An amount equal to one and eighty-seven hundredths percent (1.87%) of total collections shall be deposited into the General Fund of Macon-Bibb County to pay for the administrative expenses of operating the hotel/motel excise tax program, or for any other lawful purpose; and

(B) An amount equal to one and forty-four hundredths one percent (1.44%) of total collections shall be paid to Visit Macon, Inc.; and

(C) An amount equal to ten percent (10.00%) of total collections shall be evenly distributed, such that an amount equal to two percent (2.00%) of total collections shall be paid to each of the following:

- i. Macon Georgia Cherry Blossom Festival, Inc.;
- ii. Friends of the Douglass Theatre Complex, Inc.;
- iii. Georgia Sports Hall of Fame Foundation, Inc.;
- iv. Museum of Arts & Sciences, Inc.; and
- v. Tubman African American Museum, Inc.; and

(D) An amount equal to eleven and three-quarters percent (11.75%) of total collections, subject to the budgetary process and requirements of Macon-Bibb County, shall be added to the operational budget for the Macon Centreplex and Auditorium for the purpose of supporting the Macon Centreplex, or the associated lodging facility, or both, or for any other lawful purpose; and

(E) An amount equal to eleven and one-half percent (11.50%) of total collections shall be added to the operational budget for the Tobesofkee Recreation Area for purpose of supporting the Tobesofkee Recreation Area, or for any other lawful purpose, or both; and

(F) An amount equal to seventy-three hundredths of one percent (0.73%) of total collections shall be paid to Macon Arts Alliance, Inc.; and

(G) An amount equal to twenty-one hundredths of one percent (0.21%) of total collections shall be paid to Fort Hawkins Foundation, Inc.; and

- (2) An amount equal to twenty-five percent (25.00%) of total collections shall be allocated for the purpose of promoting tourism, conventions, and trade shows, in accordance with O.C.G.A. §§ 48-13-51(a)(3) and 48-13-51(b)(6), and shall be distributed as follows:

An additional amount equal to twenty-five percent (25.00%) of total collections shall be paid to Visit Macon, Inc.; and

- (3) An amount equal to eighteen and three-quarters percent (18.75%) of total collections shall be allocated to the official destination marketing organization designated by Macon-Bibb County, in accordance with O.C.G.A. § 48-13-51(b)(5)(A), and shall be distributed as follows:

An additional amount equal to eighteen and three-quarters percent (18.75%) of total collections shall be paid to Visit Macon, Inc.; and

- (4) An amount equal to eighteen and three-quarters percent (18.75%) of total collections shall be allocated to either the official destination marketing organization designated by Macon-Bibb County, or for the purposes of tourism product development, as defined in O.C.G.A. § 48-13-50.2(6), in accordance with O.C.G.A. § 48-13-51(b)(5)(B), and shall be distributed as follows:

(A) An additional amount equal to two and one hundredth of one percent (2.01%) of total collections shall be paid to Visit Macon, Inc., in its capacity as the official destination marketing organization designated by Macon-Bibb County; and

(B) An additional amount equal to four and two tenths percent (4.20%) of total collections shall be paid to Macon Georgia Cherry Blossom Festival, Inc.; and

(C) An additional amount equal to four and fifty-two hundredths percent (4.52%) of total collections shall be paid to Georgia Sports Hall of Fame Foundation, Inc.; and

(D) An additional amount equal to four and fifty-two hundredths percent (4.52%) of total collections shall be paid to Friends of the Douglass Theatre Complex, Inc.; and

(E) An additional amount equal to one and three quarters percent (1.75%) of total collections shall be paid to Tubman African American Museum, Inc.; and

(F) An additional amount equal to one and three quarters percent (1.75%) of total collections shall be paid to Museum of Arts & Sciences, Inc.

(c) In the event that any organization designated to receive funds under this section shall change its name, merge with any other organization, divide into multiple organizations, or otherwise dissolve or discontinue operations within Macon-Bibb County, then those funds allocated to such organization shall, to the extent ascertainable by the Mayor of Macon-Bibb County, instead be given to the successor organization whose purpose most nearly matches that of the organization designated in this Section.

(d) All allocations of funding under this Section shall be subject to the budgetary processes of Macon-Bibb County, and the allocation of funding to any department or organization under this Section may be taken into account by the Macon-Bibb County Commission when considering whether to allocate or expend funding from other sources for the benefit of such department or organization.

(e) Notwithstanding the foregoing, if any funds or any portion of the funds allocated under any provision in this Section are refused, declined, or returned by the designated recipient, or if no designated recipient or successor recipient can be identified for any funds allocated under this Section, or if any allocation under this Section fails for any reason, then those funds shall become unallocated and may be spent on any other lawful purpose or combination of purposes permitted under O.C.G.A. § 48-13-51(b)(1).

Section 3.

It is the intention of the Macon-Bibb County Commission that nothing herein shall be interpreted as amending, altering, abolishing, discharging, or in any manner affecting any advisory committees, fines, fees, charges, assessments, adjudications, or hearing procedures previously established or adopted by Bibb County, or the City of Macon, or the Consolidated Government of Macon-Bibb County, and that any such advisory committees, fees, charges, assessments, adjudications, or procedures shall continue in full force and effect in Macon-Bibb County consistent with the provisions of the Macon-Bibb County Charter, Ga. Law 2012, page 5595 and Ga. Laws 2013, pages 3501, 3942.

Section 4.

The preamble of this Ordinance shall be considered to be and is hereby incorporated by reference as if fully set out herein.

Section 5.

In accordance with Sec. 1-4(c) of the Code of Ordinances of Macon-Bibb County, Georgia, it is hereby ordained that the provisions of this Ordinance shall become and be made part of the

Code of Ordinances of Macon-Bibb County, Georgia, and the sections of this Ordinance may be renumbered to accomplish such intention.

Section 6.

(a) It is hereby declared to be the intention of the Macon-Bibb County Commission that all sections, paragraphs, sentences, clauses, and phrases of this Ordinance are and were, upon their enactment, believed by the Macon-Bibb County Commission to be fully valid, enforceable, and constitutional.

(b) It is hereby declared to be the intention of the Macon-Bibb County Commission that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Chapter is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further declared to be the intention of the Macon-Bibb County Commission that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Macon-Bibb County Commission that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs, and sections of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

Section 7.

All Ordinances or parts of Ordinances in conflict with this Ordinance are, to the extent of such conflict, hereby repealed or set aside.

Section 8.

In the event scrivener's errors shall be discovered in this Ordinance or in any Exhibits hereto after the adoption hereof, the Commission hereby authorizes and directs that each such scrivener's error shall be corrected in all multiple counterparts of this Ordinance.

Section 9.

The Macon-Bibb County Commission grants the Mayor the authority to take any and all further actions necessary to carry out the intents and purposes of this Ordinance.

Section 10.

This Ordinance shall become effective on the first day of the second month following its approval by the Mayor or its adoption into law without such approval. Pursuant to Section 14 of the Charter, the Mayor may also disapprove or reduce any item or items of appropriation with respect to this Ordinance, and the item or items disapproved shall not become law unless subsequently passed into law over the Mayor's veto by the affirmative vote of six (6) members of the Macon-Bibb County Commission.

SO ORDERED AND ORDAINED this 18 day of June, 2019.



Robert A. B. Reichert
ROBERT A.B. REICHERT, MAYOR

ATTEST Janice S. Ross
JANICE S. ROSS, CLERK OF COMMISSION

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