

1 STATE OF GEORGIA
2 COUNTY OF FULTON
3 CITY OF SOUTH FULTON

ORD2019-017

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6 **AN ORDINANCE AMENDING THE CITY OF SOUTH FULTON HOTEL AND**
7 **MOTEL TAXATION ORDINANCE #2018-039 AND FOR OTHER LAWFUL**
8 **PURPOSES.**

9
10 **(Sponsored by Councilwoman Willis)**

11
12 **WHEREAS**, the City of South Fulton (“City”) is a municipal corporation duly
13 organized and existing under the laws of the State of Georgia;

14
15 **WHEREAS**, the duly elected governing authority of the City is the Mayor and
16 Council thereof (“City Council”);

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18 **WHEREAS**, the City Council is authorized by O.C.G.A. § 36-35-3 to adopt
19 ordinances relating to its property, affairs, and local government;

20
21 **WHEREAS**, pursuant to City Charter Section 1.12, the City is authorized to levy
22 and collect such other taxes that may be allowed by law;

23
24 **WHEREAS**, pursuant to O.C.G.A. § 48-13-51, the City is authorized to levy and
25 collect excise tax upon any person or legal entity licensed by, or required to pay business
26 or occupation taxes to, the City for operating a hotel, motel, inn, lodge, tourist camp,
27 tourist cabin, campground, or any other place in which rooms, lodgings, or
28 accommodations are regularly furnished for value; and

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30 **WHEREAS**, the City finds it to be in the public interest and for the health,
31 safety, welfare, comfort, and well-being of the City to adopt this Ordinance.

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33 **THE COUNCIL OF THE CITY OF SOUTH FULTON HEREBY ORDAINS**
34 as follows:

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36 **Section 1.** Section 2-3002, Tax imposed; exceptions, of Chapter 3, Hotel and
37 Motel Taxes, of Title 2, Taxation, of the City of South Fulton Code of Ordinances is
38 hereby amended to read as follows:

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40 **TITLE 2. TAXATION**

41 **Chapter 3. Hotel and Motel Taxes**

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43 **Sec 2-3002. – Tax imposed; exceptions.**
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45 (a) Pursuant to O.C.G.A. § 48-13-51, there is imposed, assessed, and levied,
46 and there is paid an excise tax of eight (8) percent of the rent for every occupancy of a
47 guestroom in a hotel in the city.

48 (b) The tax imposed by this chapter shall not apply to charges or transactions
49 excluded or exempted from the tax by state law.

50 (c) Operators collecting the hotel-motel tax imposed by this chapter shall be
51 allowed a reimbursement, in the form of a deduction, for collecting, submitting,
52 reporting, and paying the amount due. The rate of the deduction shall be three percent
53 of the amount due, but only if the amount due is not delinquent at the time of payment.

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56 **Section 2.** It is hereby declared to be the intention of the Mayor and Council that:

57 (a) All sections, paragraphs, sentences, clauses and phrases of this Ordinance
58 are or were, upon their enactment, believed by the City Council to be fully valid,
59 enforceable and constitutional.

60 (b) To the greatest extent allowed by law, each and every section, paragraph,
61 sentence, clause or phrase of this Ordinance is severable from every other section,
62 paragraph, sentence, clause or phrase of this Ordinance. No section, paragraph,
63 sentence, clause or phrase of this Ordinance is mutually dependent upon any other
64 section, paragraph, sentence, clause or phrase of this Ordinance.

65 (c) In the event that any phrase, clause, sentence, paragraph or section of this
66 Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or
67 otherwise unenforceable by the valid judgment or decree of any court of competent
68 jurisdiction, it is the express intent of the City Council that such invalidity,
69 unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not
70 render invalid, unconstitutional or otherwise unenforceable any of the remaining
71 phrases, clauses, sentences, paragraphs or sections of this Ordinance.

72 **Section 3.** All Ordinances and parts of Ordinances in conflict herewith are hereby
73 expressly repealed.

74 **Section 4.** This Ordinance shall become effective the first day of the second month
75 following its adoption unless provided otherwise by the City Charter or state and/or
76 federal law.

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78 **Section 5. Instruction to City Clerk.** Unless vetoed, the City Clerk is hereby
79 directed to forward a copy of this Ordinance to the City Finance Department.

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THIS ORDINANCE adopted this 9th day of July 2019.

CITY OF SOUTH FULTON, GEORGIA



WILLIAM "BILL" EDWARDS, MAYOR

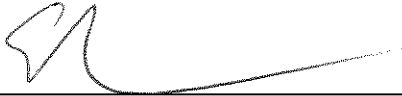
ATTEST:



S. DIANE WHITE, CITY CLERK



APPROVED AS TO FORM:



EMILIA C. WALKER, CITY ATTORNEY

127 The foregoing ORDINANCE NO. 2019-017, adopted on July 9, 2019 was offered
128 by Councilmember Willis, who moved its approval. The motion was seconded by
129 Councilmember Baker, and being put to a vote, the result was as follows:

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	AYE	NAY
William "Bill" Edwards, Mayor	_____	_____
Mark Baker, Mayor Pro Tem	_____✓_____	_____
Catherine Foster Rowell	_____✓_____	_____
Carmalitha Lizandra Gumbs	_____✓_____	_____
Helen Zenobia Willis	_____✓_____	_____
Gertrude Naeema Gilyard	_____✓_____	_____
Rosie Jackson	_____✓✓_____	_____
khalid kamau	_____✓_____	_____