

The Rabun County, Georgia Public Accommodations Ordinance found in Article IV of Chapter 12 of the Rabun County Code is hereby amended to read as follows:

Sec. 12-160. - Registration fee.

Sec. 12-161. - Location restrictions.

Sec. 12-162. - Tax levied.

Sec. 12-163. - Exception to tax levy.

Sec. 12-164. - Due date and required reports.

Sec. 12-165. - Extension of time for filing return.

Sec. 12-166. - Collection of tax.

Sec. 12-167. - Delinquent returns or payment; fraudulent returns; penalties.

Sec. 12-168. - Estimated taxes upon failure to file return or filing of fraudulent return.

Sec. 12-169. - Records retention required.

Sec. 12-170. - False information prohibited.

Sec. 12-171. - Enforcement.

Sec. 12-172. - Exempt establishments.

Secs. 12-173—12-197. - Reserved.

### **Sec. 12-160. - Registration fee.**

There is hereby set and levied for the calendar year 2001 and for each successive calendar year thereafter, upon any person or legal entity, operating a public accommodation facility, such as a hotel, motel, inn, lodge, tourist camp, bed and breakfast, tourist cabin, campground or any other place in which rooms, lodging or accommodations are regularly furnished for rental or use value for periods of time of ninety-five (95) days or less, registration and administrative fees in the amount provided in the county fee schedule for each separate public accommodations facility operated and maintained within the county. For purposes of this section, single-family rental homes which are rented for periods of time of ninety-five (95) days or less and are not being rented as a primary residence by a full-time Rabun County resident are considered a separate public accommodation subject to the provisions of this section.

*(Ord. of 6-1-1987, § 1(a); Ord. of 9-25-2001(1))*

### **Sec. 12-161. - Location restrictions.**

No registration shall be issued to any public accommodation unless the land on which the accommodation is located is properly zoned for the business operated according to county zoning regulations. However, single-family rental homes which are periodically

rented for periods of time of ninety-five (95) days or less and are not being rented as a primary residence by a full-time Rabun County resident may be located in any residential zoning district.

*(Ord. of 6-1-1987, § 1(c))*

**Sec. 12-162. - Tax levied.**

In addition to registration fees established in this division, there is hereby set and levied for the remainder of calendar year 1987 beginning June 1, 1987, and for each successive calendar year thereafter, upon any person or legal entity operating a public accommodations facility, such as a hotel, motel, inn, lodge, tourist camp, tourist cabin, bed and breakfast, campground or any other place in which rooms, lodgings, or accommodations are regularly furnished for rental or use value for periods of time of ninety-five (95) days or less, an excise tax equal to five percent of the charge to the public for said accommodations or furnishings, exclusive of the state use and sales taxes.

*(Ord. of 6-1-1987, § 2(a))*

*State law reference— Authority for levy by county to levy excise tax on rooms, lodgings, and accommodations, O.C.G.A. § 48-13-51.*

**Sec. 12-163. - Exception to tax levy.**

No tax shall be levied hereby upon the charges for any rooms, lodgings or accommodations furnished to the same person for periods of time greater than ninety-five (95) days, nor for the cost of use of meeting rooms, or other facilities other than lodging rooms.

*(Ord. of 6-1-1987, § 2(b); Ord. of 3-24-1998; Ord. of 9-22-1998)*

**Sec. 12-164. - Due date and required reports.**

Each person or legal entity liable for the tax provided herein shall, on or before the 20th day of each month, transmit returns and pay the appropriate tax to the county or its designated agent showing the gross rental charges from all rentals subject to this tax during the preceding calendar month. The county, upon application, may permit a return to be filed on a quarterly or semi-annually basis if found advisable by the county. The returns required by this section shall be made upon forms prescribed, prepared, and furnished by the county.

*(Ord. of 6-1-1987, § 3(a))*

**Sec. 12-165. - Extension of time for filing return.**

The county for good cause may extend the time for making any returns under provisions of this article for not more than 60 days.

*(Ord. of 6-1-1987, § 3(c))*

**Sec. 12-166. - Collection of tax.**

Persons and legal entities operating public accommodations facilities subject to this division are hereby authorized to collect the tax provided for herein on behalf of the county and transmit the same to the county. Such persons or legal entities collecting the said tax shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting and paying the amount due, if and provided said amount is not delinquent at time of payment. The rate of the deduction shall be the same rate authorized for deductions from state tax pursuant to O.C.G.A. § 48-8-50.

*(Ord. of 6-1-1987, § 4)*

**Sec. 12-167. - Delinquent returns or payment; fraudulent returns; penalties.**

(a)

When any person or legal entity subject to this tax fails to make any return or pay the full amount of the tax required by this division, there shall be imposed, in addition to other penalties provided by law, a specific penalty to be added to the tax in the amount of five percent or \$5.00, whichever is greater, if the failure is for not more than 30 days, and an additional five percent or \$5.00, whichever is greater, for each additional 30 days or fraction of 30 days during which the failure continues.

(b)

The penalty for any single violation shall not exceed 25 percent or \$25.00 in the aggregate, whichever is greater.

(c)

If the failure is due to providential cause shown to the satisfaction of the county in affidavit form attached to the return and remittance is made within ten days of the due date, the return may be accepted exclusive of penalties and interest.

(d)

In the case of a false or fraudulent return or the failure to file a return, where willful intent exists to defraud the county of any tax due under this division, a specific penalty of 50 percent of the tax due shall be assessed in addition to the tax and other lawful penalties.

*(Ord. of 6-1-1987, § 3(b))*

**Sec. 12-168. - Estimated taxes upon failure to file return or filing of fraudulent return.**

In the event any person or legal entity subject to this tax fails to make a report and pay the tax as provided by this article or makes a grossly incorrect report or a report that is false or fraudulent, the county shall make an estimate for the taxable period of charges for use of accommodations subject to this article. Based upon this estimate, the county shall assess and collect tax, interest, and penalty, as accrued, on the basis of the assessments.

The county's assessment shall be considered prima facie correct and the burden to show the contrary shall rest upon the person or legal entity subject to the tax.

*(Ord. of 6-1-1987, § 3(d))*

**Sec. 12-169. - Records retention required.**

(a)

Each person or legal entity subject to the tax levied in section 12-162 shall keep and preserve for at least three years:

(1)

Suitable records of the charges for accommodations taxable under this article.

(2)

Other books of account which are necessary to determine the amount of tax due.

(3)

All invoices and other records of charges subject to this article.

(4)

Other information as required by the county.

(b)

All books, invoices, and other records required to be kept by this section shall be open to examination at all reasonable hours to the county or any of its duly authorized agents.

*(Ord. of 6-1-1987, § 3(e))*

**Sec. 12-170. - False information prohibited.**

It is a violation of this article for any person, or agent thereof knowingly to give false or incomplete information on any report herein required to be filed.

*(Ord. of 6-1-1987, § 5)*

**Sec. 12-171. - Enforcement.**

(a)

Unless another penalty is expressly provided by law, any person, who shall conduct business within the county limits without having obtained a registration therefor as required by this article, or who shall violate any other provision of this article, shall, upon conviction therefor, be punished by a fine of not more than \$1,000.00 or by imprisonment of not more than 30 days or both such fine and imprisonment.

(b)

The tax levied by this division may be enforced by execution in the same manner as other taxes of the county and state.

(Ord. of 6-1-1987, § 6)

**Sec. 12-172. - Exempt establishments.**

No tax shall be levied or collected by the county from any establishment located in any portion of the county in which a similar tax is being levied and collected by a municipality. If any establishment is exempted under this section upon the effective date of the ordinance from which this article is derived, and any such municipality shall subsequently repeal or stop levying and collecting the municipal tax, then this article will be of full force and effect within that municipality and the exemption shall not be applicable.

(Ord. of 6-1-1987, § 9)

**Secs. 12-173—12-197. - Reserved.**

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**FOOTNOTE(S):**

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<sup>(25)</sup> *State Law reference— Excise tax on rooms, lodgings, and accommodations, O.C.G.A. § 48-13-1 et seq. (Back)*

PLACED ON FIRST READING AT THE REGULAR MEETING ON THE 27<sup>TH</sup> DAY OF MARCH, 2012.

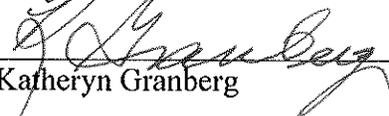
PLACED ON FINAL HEARING AND ADOPTION ON THE 22<sup>ND</sup> DAY OF MAY, 2012.

Any ordinance in conflict with said ordinance amendment is specifically repealed. This ordinance shall become effective ten immediately after its adoption, after the second reading by the County.

RABUN COUNTY, by and through its Board of Commissioners

  
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Stanley E. Darnell, Chairman L.S.

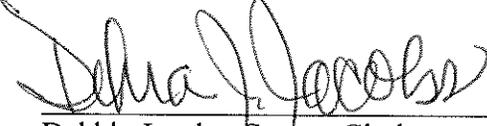
  
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Tom Garrison L.S.

  
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Katheryn Granberg L.S.

  
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Jimmy Loudermilk L.S.

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Will Nichols L.S.

This is to certify that the above Ordinance was adopted at a regular meeting of the Rabun County Board of Commissioners as provided by law.  
This 22<sup>nd</sup> day of May, 2012.

  
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Debbie Jacobs, County Clerk