

INSTRUCTIONS FOR REGISTERING TO PAY RABUN COUNTY PUBLIC ACCOMMODATIONS TAXES

Complete and sign the enclosed Public Accommodation Registration Form.

The enclosed Affidavit must be signed and notarized.

We must have a copy of your Driver's License, Passport, or other acceptable means of identification.

Enclose a check made payable to Rabun County for the amount of the registration fee.

The minimum registration fee shall be \$30.00 for up to six units on a single contiguous tract of land. There shall be a \$5.00 fee for each additional unit over six on a single contiguous tract of land, with a maximum fee of \$200.00 per contiguous tract of land.

Remit to: Rabun County Marshal's Office
Attention: Amy Phillips
18 Old Raco High Drive, Suite 101
Clayton, GA 30525

Once we have received all of the above information and reviewed it, we should be able to register you for the public accommodations tax. We will return any applications that are not complete.

Pursuant to the Rabun County Code of Ordinances Article IV, Chapter 44 Section 60 –75, tax returns are due by the 20th day of the month following the end of each quarter. Returns are also mandatory showing \$0.00 dollars due if there are no rentals in each quarter. A penalty of 5% of the return amount or \$5.00, whichever is greater, will be assessed for each 30 days or fraction of 30 days during which there is a failure to file the tax return described herein.

Timely returned public accommodations taxes receive a discount as provided for on the quarterly tax return form.

A copy of the most recent Rabun County Public Accommodations Ordinance is enclosed for your information.

FREQUENTLY ASKED QUESTIONS ABOUT THE PUBLIC ACCOMMODATIONS TAX AND SHORT-TERM VACATION RENTALS

What is the public accommodations tax and who must pay it?

The public accommodations tax is a 5% tax paid by guest at motels, hotels, lodges, campgrounds, cabins, etc., including single-family homes rented periodically for periods of 30 days or less. The owner or manager of the property collects the tax from the guest and remits the money to the county on a quarterly basis. Property owners must register to pay the Rabun County Public Accommodations tax. The registration cost to pay the tax can run from a minimum of \$30 to a maximum of \$200 annually.

How does Rabun County use the money collected from the tax?

All of the funds are used to promote tourism in Rabun County.

What guest charges are subject to the tax?

Gross room rent, including housekeeping charges. Exemptions are: rentals greater than 30 days; meeting rooms and other facilities; or any rooms, lodging or accommodations provided without charge.

If my property is available for short-term rentals, what do I need to do?

Go to www.rabuncounty.ga.gov and click on Licenses, Permits and Forms. Complete the Public Accommodations Tax registration form and mail it and the registration fee to the Rabun County Marshal's Office. The forms are also available in the Rabun County Marshal's Office. For one single-family home, the registration fee would be \$30 annually. Please contact the number below for other fees.

After registering to pay the tax you must file a quarterly tax return; even if you have no revenue for that period. The tax return may be filed and paid online. Tax payments are due quarterly: January-March are due April 20, April-June are due July 20, July-September are due October 20, and October-December are due January 20. There is a discount for on-time payments.

I don't advertise my property on any of the vacation rental websites, it's only by word of mouth, and only a few times a year, so must obtain a license and collect the tax from guest?

Yes. If you are renting your property for short-term periods, you are subject to the requirements of the public accommodations tax and therefore must be registered to collect the tax from guest.

What if a property owner is offering a house for rent, but does not register to pay the tax and doesn't file quarterly tax returns?

The Rabun County Code of Ordinances allows the County to estimate rental revenue, bill the owners, and if not paid, place a lien on the property for the amount of the tax. The penalties for failure to pay the tax vary and are listed in Article IV, Chapter 44, Sec 71-75. The Ordinance requires that rental records be made available for examination by the County if requested.

If you have further questions, please contact Amy Phillips in the Rabun County Marshal's Office

706-782-2657 or Amy.Phillips@rabuncounty.ga.gov. at the Marshal's office will be glad to help you.

RABUN COUNTY
Rabun County Marshal's Office
PUBLIC ACCOMMODATIONS REGISTRATION

NOTE: In accordance with applicable codes concerning the collection of the Georgia Public Accommodations Tax, all entities providing accommodations to the public are required to register with the Rabun County Board of Commissioners. (Please type or print clearly)

ENTITY INFORMATION

TRADE NAME (if any): _____

TYPE OF RENTAL:

hotel/motel ___ bed & breakfast ___ cabin/single-family home/condo ___

campground ___

The owner is a/an Corporation ___ Individual ___ Partnership ___

Name of owner: _____

Owner's phone number: _____ Owners email address: _____

Owner's mailing address: _____

E-911 address of rental property: _____

Date business began: _____

Number of rental units/rooms/lots: _____

Please list each unit and E-911 address if different from the above address (attach list to back of form if necessary)

Please note if more than one property is operated by the same owner, a separate registration must be filled out for each individual property.

* I hereby declare under penalty of law that the information contained in this registration application is true and correct to the best of my knowledge and belief.

** By signing this application, I acknowledge that it is my responsibility to determine whether offering my property for short term rentals conflicts with any regulations, rules, covenants and/or deed restrictions that are appurtenant to my property and that Rabun County has not made any determination as to the propriety of this application.

*** By signing this application, I am also verifying that offering my property for short term rentals is not in conflict with any regulations, rules, covenants and/or deed restrictions that are appurtenant to my property.

**** In the event that I cannot offer my property for short term rentals because such would conflict with regulations, rules, covenants and/or restrictions that are appurtenant to my property I understand that this registration would be void and no part of the registration fee will be returned to me.

Notary Public

Signature of Applicant
(Must be signed by owner, member of a partnership or by an authorized officer of a corporation)

(RABUN COUNTY USE ONLY)

Reviewed by: _____

Date: _____

RABUN COUNTY, GEORGIA S.A.V.E Affidavit

Affidavit Verifying Residency Status of an Applicant as Required by the Georgia Security and Immigration Compliance Act O.C.G.A. § 50-36-1 (e)(2)

By executing this affidavit under oath, as an applicant for an **Occupational Tax Certificate**, , as referenced in O.C.G.A. § 50-36-1, from **the Rabun County Board of Commissioners, State of Georgia**, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) _____ I am a United States citizen.
- 2) _____ I am a legal permanent resident of the United States.
- 3) _____ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed in _____ (city), _____ (state).

Signature of Applicant

Printed Name of Applicant

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
____ DAY OF _____, 20____

NOTARY PUBLIC
My Commission Expires:



Rabun County Marshal's Office
18 Old Raco High Dr. Suite 101
Clayton, GA 30525
Phone 706-782-2657
Fax 706-212-2701

Tony Galloway, County Marshal
Amy Phillips, Administrative Assistant
Amy.Phillips@rabuncounty.ga.gov
www.rabuncounty.ga.gov (website)

Date _____

Quarter Ended _____

Owner/Responsible person

Name of Accommodation

Physical Address _____

Telephone _____

Email _____

Account Number from License _____

Gross room rent	
Less exceptions: Rentals greater than thirty (30) days. Meeting rooms and other such facilities, or any rooms, lodgings, or accommodations that are provided without charge.	
Net taxable rent multiplied by .05 (5%) = tax due	
Subtract .03 (3%) of the above tax due if submitted by the 20 th of the following month (a discount)	
Net Amount of taxes due	

Taxes are due the 20th of the month following the quarter ending dates of March 31st, June 30th, September 30th and December 31st.

By submitting this report, I certify the above is a true and accurate representation of rental payments received for the period stated.

SIGNATURE

ARTICLE IV. - EXCISE TAX—ROOMS, LODGINGS AND ACCOMMODATIONS

Sec. 44-60. - Purpose.

The purpose of this article is to enact an excise tax upon 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 occupational taxes to Rabun County for operating within the special district a hotel, motel, inn, lodge, tourist camp, tourist cabin, rental cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished for value.

(Ord. of 10-22-2019)

Sec. 44-61. - Definitions.

As used in this article, the following words, terms and phrases shall have the meanings ascribed to them herein, except when the context clearly indicates a contrary meaning:

Due date means the 20th day after the close of monthly period for which tax is to be computed.

Estimated tax liability means the lodging provider's prospective tax liability based upon the average monthly tax remittance in the prior fiscal year, as adjusted for change in tax rate or substantial change in circumstances due to damage to the hotel.

Folio means the primary documentation produced by a hotel or other facility that demonstrates interaction between the operator and the occupant, and which, at a minimum, reflects the name and address given by the occupant, the date(s) of occupancy, the amount of rent charged for each date together with the amounts of applicable excise tax(es), and the method(s) of payment.

Guest Room means a room or rooms occupied, or intended, arranged, or designed for occupancy, by one or more occupants for the purpose of living quarters or residential use.

Hotel/motel/cabin/residence/lodge means any structure or any portion of a structure including any lodging house, studio, hotel, motel, motor hotel, auto court, inn, public club, lodge, tourist camp, tourist cabin, rental cabin, or private club containing guest rooms and which is occupied, or is intended or designed for occupancy, by guests, whether rent is paid in money, goods, labor or otherwise.

Monthly period means the calendar months of any year.

Occupancy means the use or possession, or the right to use or possession, of any room or apartment in a hotel or motel, or the right to use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or apartment.

Occupant means any person (or persons utilizing as a single unit) who, for a consideration, uses, possesses, or has the right to use or possess, any room or hotel or motel under any lease, concession, permit, right of access, license, agreement or otherwise.

Operator/innkeeper means any person operating a hotel/motel (as set out herein) in Rabun County, including, but not limited to, the owner or proprietor of such premises, the lessee, sub lessee, lender in possession, licensee, online travel companies, or any other person otherwise operating such hotel/motel, including private owners who rent or lease private residences for more than two days in any one year.

Permanent resident means any occupant who as of a given date shall have occupied, or has or shall have the right of occupancy, of any guest room in a hotel for at least 90 consecutive days.

Person means an individual, firm partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, nonprofit corporation or cooperative nonprofit membership, estate, trust, business trust receiver, trustee, syndicate, business entity, or any other group or combination acting as a unit, to include the plural as well as the singular number, excepting, however, the United States of America, the State of Georgia, and any political subdivision of either thereof upon which the governing authority of Rabun County is without power to impose the tax herein provided.

Rent means the considerations or value received in money or otherwise, including all receipts, cash, credits, and property or services of all kind or nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction there-from whatsoever.

Return means any return filed or required to be filed as herein provided.

Tax means the tax on occupants imposed by this article, as provided by O.C.G.A. § 48-13-51(a)(5.3).

Tax supervisor means the individual appointed by Rabun County, or the individual of any office of Rabun County which may in the future be designated as the administrative entity to collect the tax.

(Ord. of 10-22-2019)

Sec. 44-62. - Rate of taxation.

There is hereby set and levied on the occupant of a guest room of any hotel/motel/cabin/residence/lodge located within the special district a tax in the amount of five percent of the gross rent for such occupancy.

(Ord. of 10-22-2019)

Sec. 44-63. - Commencement/effective date of article.

The tax herein imposed shall be paid upon any occupancy occurring on or after October 1, 2019, including, but not limited to such occupancy that was entered into pursuant to a contract, lease or other agreement entered into prior to such date.

(Ord. of 10-22-2019)

Sec. 44-64. - Exemptions from tax.

No tax shall be levied pursuant to this article under the following situations:

- (1) No tax shall be levied under this section for the use of meeting rooms.
- (2) No tax shall be levied under this section for the use of any jail cell, detention center or other building where such housing or detention is under legal restraint.
- (3) No tax shall be levied under this section for the use of any hospital medical treatment facility.
- (4) No tax shall be levied under this section upon the fees or charges for any room, lodgings or accommodations furnished for a period of one or more days to the State of Georgia employees or officials when traveling on official business.
- (5) No tax shall be levied under this section upon the fees or charges for any room, lodgings or accommodations furnished for a period of one or more days to local government employees or officials when traveling on official business.
- (6) No tax shall be levied under this section for rentals over 30 consecutive days.
- (7) No tax shall be levied under this section upon any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty or natural disaster.

(Ord. of 10-22-2019.)

Sec. 44-65. - Exemption—Permanent residences.

Notwithstanding any other provision of this section, no tax shall be imposed hereunder upon a permanent resident.

(Ord. of 10-22-2019.)

Sec. 44-66. - Collection of tax by operator.

It shall be the duty of every operator providing lodging accommodations within the jurisdictional boundaries of Rabun County to collect the tax on occupants as imposed herein.

(Ord. of 10-22-2019.)

Sec. 44-67. - Registration of operator.

Every person engaging in or about to engage in the business of providing lodging accommodations, as above defined, in the special district shall immediately register said business with the Rabun County Tax Commissioner's Office, as the duly authorized representative of Rabun County, a political subdivision of the State of Georgia, on a form provided by the Rabun County Tax Commissioner for such purpose. Persons

engaged in such business must so register no later than 30 days after the date this section becomes effective, but such grace period for the filing of the registration after the effective date of the tax shall not relieve any person from the obligation of payment or collection of such tax on and after the date of imposition thereof.

- (1) The required registration hereunder shall set forth the name under which the operator transacts business or intends to transact business; the location of the place or places of business, the mailing address of the business, the principal contact person at said business and such other information as would facilitate the collection of the tax.
- (2) The registration shall be signed by the owner (if a natural person), by an officer (if a corporation) or a partner (if a partnership).
- (3) A separate registration shall be required for each place of business of an operator. However, a realtor offering cabins for rent shall be deemed to be one place of business and shall not require a separate registration for each cabin rented.
- (4) An operator offering more than one cabin or unit for rent under the same federal and state tax identification number shall be required to file the same number of returns as required by the State of Georgia for the filing of state sales tax returns.

(Ord. of 10-22-2019.)

Sec. 44-68. - Certificate of taxing authority.

Upon the registration of an operator as hereinabove provided, the Rabun County Tax Commissioner as the duly authorized representative of Rabun County, a political subdivision of the State of Georgia shall issue to such operator a certificate of authority to collect the tax on occupant. Each certificate shall state the name and location of the business or person to which it relates.

(Ord. of 10-22-2019.)

Sec. 44-69. - Due date and required report.

All taxes levied by this article shall be due and payable to the tax commissioner or designated representative of Rabun County monthly, on or before the 20th day of every month next succeeding each respective month in which taxes are collected, and payment shall be accompanied by return for the preceding monthly period showing the gross rent, rent from permanent residents, taxable rent, amount of tax collected or otherwise due for a period, and such other information as may be required by the tax commissioner or governing authority of Rabun County.

In the event that an operator is permitted under applicable state guidelines to make quarterly sales tax returns to the State of Georgia, said operator shall be permitted to make quarterly sales tax returns to Rabun County, Georgia. At the time of registration, the operator shall indicate that he is permitted to make

quarterly sales tax returns together with month and day said quarterly returns are due. The failure of the operator to indicate that he is permitted under applicable state statute to file quarterly reports will infer that monthly reports are due and collectable.

At the time any such report is due, the operator shall file a copy of the corresponding state sales tax return for the sole purpose of verifying the sums reported and due.

In the event an operator is permitted under applicable state guidelines to file annual excise, or lodging tax returns, to the State of Georgia, said operator is required to file monthly or quarterly returns for lodging tax to Rabun County, Georgia.

In the event there are no rentals in a reporting period, lodging providers are required to file a return to Rabun County, Georgia stating they had zero rentals for the period.

(Ord. of 10-22-2019)

Sec. 44-70. - Deposit to general fund.

No later than the 25th day of each month, the tax commissioner shall transfer to the General Rabun County Fund such excise taxes as have been paid under the provisions of this article, and the statute-required portion of such funds shall thereafter at the direction of the Rabun County Board of Commissioners be expended for the promotion of the tourism industry in Rabun County, or such funds at the direction of the Rabun County Board of Commissioners, Georgia, may otherwise be expended for the purpose of promoting tourism, conventions and trade shows as provided by statute.

(Ord. of 10-22-2019)

Sec. 44-71. - Penalty and interest.

The operator, in the event of operator's failure to pay the tax when due, shall pay a penalty of five percent of the amount due every 120 days (this penalty shall not increase beyond 20 percent of the amount due), plus interest on the total amount of delinquent taxes at the rate of Bank Prime Loan Rate plus three percent per annum. In addition, the operator shall not be entitled to the fee allowed in Article XIV of this article. The late penalty will be strictly enforced.

- (1) If any operator fails to file a return as required under the provisions of this section, the Rabun County shall make an estimate of the amount of gross rentals which are subject to the tax. The estimate shall be made for the period or periods in which the operator failed to file the return and shall be based upon any information which is or may come into the possession of Rabun County.
- (2) The Rabun County Board of Commissioners, a political subdivision of the State of Georgia or its designated representative(s) shall give to the operator written notice of determination as herein provided. The notice may be served personally or by mail; if by mail such service shall

be addressed to the operator at his/her/its last known address as it appears on any of Rabun County's records. Service by mail is complete when delivered by certified mail with a receipt signed by the addressee.

- (3) The amount of the determination made hereunder shall bear interest at the rate of three-fourths of one percent per month, or a fraction thereof, from the twentieth day of the month following the monthly period for which the amount or any portion thereof should have been returned, until the day of payment.
- (4) In addition, a penalty of five percent of the tax due or \$5.00 whichever is greater for each 30 days or fraction thereof of delinquency, not to exceed 25 percent or \$25.00 in the aggregate, whichever is greater, shall be assessed and paid by the operator to Rabun County.
- (5) The estimated tax together with applicable penalties and interest may be collected utilizing any of the enforcement methods set forth in this article.

Each operator collecting a tax under the provisions of this section shall keep for a period of at least three years all records, receipts, invoices, and other pertinent papers setting forth the rental charged for each occupancy, the date or dates of occupancy, and such other information as Rabun County may, in writing, from time to time require.

(Ord. of 10-22-2019.)

Sec. 44-72. - Administration and enforcement.

The Rabun County Board of Commissioners or its designated representative(s) shall administer and enforce the provisions of this section for the collection of the tax herein imposed, and in so doing shall have the following powers:

- (1) To examine, or authorize the examination of, books, papers, records, financial reports, equipment, and other facilities of any operator subject to this article, in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid.
- (2) To require the filing of reports by any person or persons having in their possession or custody information relating to rentals which are subject to the tax herein levied; and
- (3) To allow a credit on any amount due payable from persons who paid the tax herein levied but who were erroneously or illegally subjected thereto.

(Ord. of 10-22-2019.)

Sec. 44-73. - Collection of fees.

At any time within three years after any tax or any portion of such tax required to be collected becomes due and payable, the Rabun County attorney at the direction of the Rabun County Board of Commissioners may bring an action in a court of competent jurisdiction in the name of Rabun County to collect such

amount due together with interest, court fees, filing fees, attorney's fees, and other legal fees incident thereto.

(Ord. of 10-22-2019, § 1)

Sec. 44-74. - Withholding of funds.

If any operator becomes liable for any amount required to be paid by this section and subsequent thereto sells or quits the business, the successors or assignees of such operator shall withhold a sufficient amount of the purchase price to cover such amount due. In the event said purchaser of the business fails to withhold the required amount, he/she/it shall become personally liable for the extent of the tax owed, together with any applicable penalties and interest. Any operator or person who ceases to operate the entity under which the same is registered with Rabun County, said operator or person must notify the tax commissioner in writing within 30 days of closing said enterprise.

(Ord. of 10-22-2019, § 2)

Sec. 44-75. - Guilty of misdemeanor.

- (a) Any person who shall do anything prohibited by this article or who shall fail to do anything required by this article shall be guilty of a misdemeanor, amenable to the process of the Magistrate Court of Rabun County and upon conviction, shall be assessed with any penalty, including fine, confinement, or both, allowed by law for the violation of Rabun County resolutions or ordinances each and every day that such violation exists shall be deemed a separate offense.
- (b) In order to enforce this article or to correct or abate any violation of the article, the Rabun County Board of Commissioners, in addition to other remedies may institute injunction, mandamus, or other appropriate action.

(Ord. of 10-22-2019, § 3)