

INSTRUCTIONS FOR OBTAINING RABUN COUNTY PUBLIC ACCOMMODATIONS LICENSE

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 or Passport, etc.

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

\$30.00 minimum for 1 unit up to 6 units. \$5.00 for each additional unit.

Maximum fee \$200.00

Remit to: Rabun County Marshal's Office

Attn: Amy Phillips

18 Old Raco High Dr. Suite 101

Clayton, GA 30525

Once we receive all of the above and review it, we should be able to issue your license. We will return any applications that are not complete. I apologize for any inconvenience this may cause, but by law we must have this information before we can issue a license.

Per Rabun County Code of Ordinances Sec 12-167: Tax returns are due by the 20th of the month following the end of each quarter. Returns are also mandatory showing \$.00 due if there are no rentals each quarter. There is a 5% penalty or \$5.00, whichever is greater for each 30 days or fraction of 30 days during which the failure continues. See Sec 12-167 for specifics.

Note that taxes paid on time receive a discount on taxes as listed on quarterly tax return.

A copy of the 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 percent (%) tax paid by guests 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. Additionally, property owners must obtain a Rabun County public accommodations license. The license can run from a minimum of \$30.00 to a maximum of \$200.00 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. Exceptions are: rentals greater than 30 days, meeting rooms and other such 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 License 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, it would be \$30.00 annually. Please contact the number below for other fees.

After that 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 20th, April – June are due July 20th, July – September are due October 20th, and October – December are due January 20th. 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 I obtain a license and collect the tax from guests?

Yes. If you are renting your property for short term periods, you are in business, and therefore must be licensed and collect the tax from guests.

What if a property owner is offering a house for rent, but does not purchase a license and 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. The penalties for failure to pay the tax vary, and are listed in Chapter 12, Article IV, Sec. 12-167 and 12-168. 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. 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 Georgia Public Accommodations Tax, all businesses providing accommodations to the public are required to register with the Rabun County Board of Commissioners. (Please type or print clearly)

BUSINESS INFORMATION

TRADE NAME (IF ANY): _____

TYPE OF RENTAL: HOTEL/MOTEL ___ BED & BREAKFAST ___ CABIN/SINGLE FAMILY HOME/CONDO ___
CAMPGROUND ___

IS THE OWNER A/AN: CORPORATION ___ INDIVIDUAL ___ PARTNERSHIP ___

NAME OF OWNER: _____

OWNER'S PHONE: _____ OWNER'S 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 ADDRESSES IF DIFFERENT FROM ABOVE ADDRESS (ATTACH LIST TO BACK OF FORM IF NECESSARY)

PLEASE NOTE IF MORE THAN ONE PLACE OF BUSINESS IS OPERATED BY THE SAME OWNER, A SEPARATE REGISTRATION MUST BE FILED FOR EACH PLACE OF BUSINESS.

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

Witness

Signature of Applicant

NOTE: MUST BE SIGNED BY OWNER, A MEMBER OF A PARTNERSHIP OR AN AUTHORIZED OFFICER OF A CORPORATION

DATE _____

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).

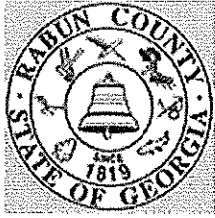
Signature of Applicant

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

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 9-26-2001(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 ^{thirty (30)} ~~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.

FOOTNOTE(S):

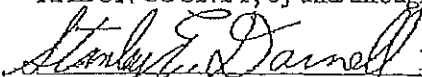
⁽²⁸⁾ State Law reference— Excise tax on rooms, lodgings, and accommodations, O.C.G.A. § 48-13-1 et seq. (Back)


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


PLACED ON FINAL HEARING AND ADOPTION ON THE 22ND DAY OF MAY, 2012.

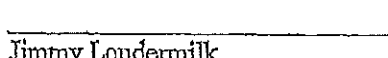
Any ordinance in conflict with said ordinance amendment is specifically repealed. This ordinance shall become effective ten immediately after its adoption, after the second reading by the County.

RABUN COUNTY, by and through its Board of Commissioners

 L.S.
Stanley E. Darnell, Chairman

 L.S.
Tom Garrison

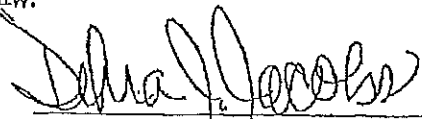
 L.S.
Kathryn Granberg

 L.S.
Jimmy Loudermilk

 L.S.
Will Nichols

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 22nd day of May, 2012.


Debbie Jacobs, County Clerk