



INSTRUCTIONS FOR OBTAINING UNION COUNTY HOTEL-MOTEL TAX LICENSE

Complete and sign the enclosed **Hotel-Motel Tax Registration Form** to register your Rental.

The enclosed **Affidavit** must be signed and notarized verifying you are a United States Citizen.

We must have a **Copy of Your Driver's License** or passport, etc.

Enclose a check made payable to the Union County Board of Commissioners for \$10 for each rental unit.

Mail all of the above to:

Union County Board of Commissioners

Attn: Jennifer Queen

65 Courthouse St., Box 1

Blairsville, GA 30512

INSTRUCTIONS FOR FILING UNION COUNTY HOTEL-MOTEL TAX RETURN IN ARREARS

Report gross revenue for each year on the enclosed **Hotel-Motel Tax Return In Arrears**. Total all years and multiply by 5%. Enclose a check for that amount made payable to the Union County Tax Commissioner. Mail to the address above.

Voluntary disclosure of past rental revenue qualifies for waiver of the 15% tax penalty plus the 8.5% interest per year.

A copy of the Union County Hotel-Motel Tax ordinance is enclosed for your information.

UNION COUNTY
BOARD OF COMMISSIONERS

HOTEL-MOTEL TAX REGISTRATION

NOTE: In accordance with applicable codes concerning the collection of the Georgia Hotel-Motel Tax, all businesses providing accommodations to the public are required to register with the Union 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: _____

OWNERS PHONE: _____ OWNER EMAIL ADDRESS _____

OWNERS 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 _____

UNION COUNTY USE ONLY

REVIEWED BY: _____

DATE: _____



Monthly Hotel-Motel Tax Return
Due on the 20th of the following month

FOR OFFICE USE ONLY
Received Date: _____
Received by: _____
Check #: _____
Deposit Date: _____

Today's Date: _____

For the Month of: _____

Business Name: _____

Owner: _____

Address: _____

State & Zip Code: _____

Phone: _____

Email: _____

MAIL FORM TO:

Union County Tax Commissioner
65 Courthouse St STE 3
Blairsville, GA 30512
Email: taxclerk5@uniongov.com
Phone: 706-439-6017
Fax: 706-439-6019

Amounts Due

1.) Gross Room Rent	_____
2.) Rent from Permanent Resident (s) (over 30 days).....	- _____
3.) Gross Taxable Rent (line 1 minus 2).....	_____
4.) Tax Due (5% of line 3).....	_____
5.) Less Collector's Compensation (3% of Tax Due if paid by the 20 th).....	- _____
6.) Add Penalty & Interest (15% of Tax Due if NOT paid by the 20 th).....	+ _____
7.) TOTAL AMOUNT DUE	= _____

Date: _____ Signature: _____

I certify that this return has been prepared by me and is a true and complete return for the period stated.

Taxes are due on the 20th of each month to avoid penalties. Tax return must be filed monthly even if revenue was zero. By submitting this report I certify that the above is a true and accurate representation of short term (less than 30 days) rental revenues for the period stated.

Include Copy of
Driver's License



O.C.G.A. § 50-36-1(e)(2) Affidavit

By executing this affidavit under oath, as an applicant for a Hotel-Motel Tax License, as referenced in O.C.G.A. § 50-36-1, from Union County Board of Commissioners, 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 proved 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 Blairsville, GA .

Signature of Applicant

Printed Name of Applicant

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

NOTARY PUBLIC
My Commission Expires:

ARTICLE VI. - HOTEL-MOTEL EXCISE TAX

Sec. 74-160. - 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, the county for operating within Union County a hotel, motel, inn, lodge, tourist camp, tourist lodging accommodations, rental cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished for value.

Sec. 74-161. - 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:

Complimentary guest room. A guest room provided at no charge.

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

Guest room. 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.

Lodging accommodation. 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.

Occupancy. 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. Any person (or persons utilizing as 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. Any person operating a hotel/motel (as set out herein) in Union 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. 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 30 consecutive days.

Person. 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 and 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 Union County is without power to impose the tax herein provided.

Rent. 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 therefrom whatsoever.

Return. Any return filed or required to be filed as herein provided.

Union County. The unincorporated areas of Union County, Georgia.

Cross reference— Definitions generally, § 1-2.

Sec. 74-162. - Levied—Exceptions.

- (a) *Rate of levy.* There is hereby set and levied on the occupant of a guest room of any lodging accommodation room located within Union County a tax in the amount of five percent of the gross rent for such occupancy.
- (b) *Commencement of levy.* The tax herein imposed shall be paid upon any occupancy occurring on or after March 21, 2013, 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.
- (c) *Exemption from levy.* 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, lodging 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 for any rooms, lodgings, or accommodations provided to 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.
- (d) *Exemption—Permanent residences.* Notwithstanding any other provision of this section, no tax shall be imposed hereunder upon a permanent resident.

Sec. 74-163. - Collection of tax by operator.

It shall be the duty of every operator providing lodging accommodations within the unincorporated area of Union County to collect the tax on occupants as imposed herein, including complimentary guest rooms.

Sec. 74-164. - Registration of operator.

Every person engaging in or about to engage in the business of providing lodging accommodations, as above defined, in Union County shall immediately register said business with the Union County Commissioner's Office as the duly authorized representative of Union County, a political subdivision of the State of Georgia. 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. Operators who have previously registered with the Governing Authority of Union County under the prior hotel-motel tax ordinance shall re-register, without charge, on an updated, revised registration form provided by the Governing Authority of Union County for such purpose, not later than 30 days after effective date of this article.

- (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 property manager offering lodging accommodations for rent shall be deemed to be one place of business and shall not require a separate registration for each lodging accommodation.
- (4) Property managers offering multiple lodging accommodations for rent must provide a detailed listing of all properties managed including names, addresses, and other pertinent information with their initial registration and annually thereafter before July 1 of each successive year. An updated list is required within 30 days of any property listings change and should be submitted to the Union County Commissioner's Office.
- (5) An operator offering more than one lodging accommodation 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.

Sec. 74-165. - Certificate of taxing authority.

Upon the registration of an operator as hereinabove provided, the Union County Commissioner's Office shall issue to such operator a certificate of authority to collect the tax on occupants. Each certificate shall state the name and location of the business or person to which it relates.

Sec. 74-166. - Due date; report required.

- (a) All taxes levied by this article shall be due and payable to the Union County Tax Commissioner monthly, on or before the 20th day of every month next succeeding each respective month in which taxes are collected. 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 Union County Commissioner's Office.
- (b) In the event there are no rentals in a reporting period, lodging providers are required to file a return to Union County Tax Commissioner's Office stating they had zero rentals for the period.

Sec. 74-167. - Deposit to general fund.

No later than the 25th day of each month, the Union County Tax Commissioner's Office will transfer on a monthly basis all the proceeds of all the tax revenues collected and received under this article to the Union County General Fund. The Governing Authority of Union County shall expend, on a monthly basis, in accordance with the intergovernmental agreement with the Blairsville-Union County Chamber of Commerce, these funds for the purpose of promoting tourism, conventions and trade shows as provided by Georgia Statute.

Sec. 74-168. - Collection fee.

Collection allowance allowed operators. Operators collecting the tax levied hereunder shall be allowed to retain a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting, and payment of the amount due. The rate of the deduction shall be three percent of the amount due, but only if the amount due was not delinquent at the time of payment.

Sec. 74-169. - Delinquency; penalty; interest.

(a) *Penalty and interest for late payment.* In the event of the operator's failure to pay taxes when due, a penalty of 15 percent of the amount due, plus interest on the total amount of delinquent taxes at the rate of 8.5 percent per annum shall be imposed. In addition, the operator shall not be entitled to the collection allowance allowed in 74-168 of this article. The late penalty will be strictly enforced.

(b) *Penalty and interest for failure to file.*

- (1) If any operator fails to file a return as required under the provisions of this section, the 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 the county.
- (2) The Governing Authority of Union County, 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 the 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 a penalty of 15 percent of the estimated amount due plus interest on the estimated amount of delinquent taxes at the rate of 8.5 percent per annum, until the day of payment.
- (4) The estimated tax together with applicable penalties and interest may be collected as authorized by law.

Sec. 74-170. - Record keeping.

Each operator collecting a tax under the provisions of this article 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 the county may, in writing, from time to time require.

Sec. 74-171. - Enforcement; collection.

- (a) The Governing Authority of Union County or its designated representative(s) shall administer and enforce the provisions of this article for the collection of the tax herein imposed, and in so doing shall have the following powers:
- (1) To require all operators in unincorporated Union County to register in accordance with section 74-164 of this article.
 - (2) 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.
 - (3) To allow a credit on any amount due from persons who overpaid the tax herein levied or estimated returns later adjusted for actual rents collected.
 - (4) To enforce collection of penalties and interest as stated in section 74-169 of this article.
 - (5) To direct the county attorney to take all measures including filing of liens or judgments for unpaid taxes and penalties and interest levied under this article on said delinquent properties.
- (b) At any time within three years after any tax or any portion of such tax required to be collected becomes due and payable, the county attorney at the direction of the Governing Authority of Union County may bring an action in a court of competent jurisdiction in the name of the county to collect such amount due together with interest, court fees, filing fees, attorney's fees, and other legal fees incident thereto.
- (c) Any operator or person who ceases to operate the entity under which the same is registered with the county, said operator or person must notify the Union County Commissioner's Office in writing within 30 days of closing said enterprise and file final report with the Union County Tax Commissioner.

Sec. 74-172. - Violations.

- (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 Union County and upon conviction, shall be assessed with any penalty, including fine, confinement, or both, allowed by law for the violation of county 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 ordinance, the Governing Authority of Union County, in addition to other remedies may institute injunction, mandamus, or other appropriate action.