



**FORSYTH COUNTY
HOTEL / MOTEL TAX
OCGA 48-13-50
County Ordinance 86**

INFORMATION

BUSINESS NAME _____
 ADDRESS _____
 REPORT FOR MONTH MONTH _____ YEAR _____

DUE BY 20TH OF EACH MONTH

MONTHLY ROOMS, LODGINGS, ACCOMODATIONS, EXCISE TAX RETURN

COMPUTATION OF TAX

1. TOTAL LODGING SALES.	1		
2. TAX EXEMPT LODGING SALES (Must be itemized in Schedule A below)	2		
3. NET TAXABLE SALES (Line 1 minus line 2)	3		
4. GROSS TAX (8% of line 3)	4		
5. PENALTY (15% of the amount due on line 4)	5		
6. INTEREST (1% per month or fraction thereof from the date delinquent)	6		
7. AMOUNT DUE (Line 4 plus lines 5 and 6)	7		
8. VENDOR'S COMPENSATION (3% of line 4 if not delinquent)	8		
9. PAY THIS AMOUNT (line 7 minus line 8) Make checks payable to "Forsyth County" Mail To: Hotel/Motel Tax, Forsyth County, 110 E. Main St., Suite 255, Cumming, GA 30040-2474	9		

SCHEDULE A – TAX EXEMPT LODGING SALES (LINE 2)

1. Permanent residents (accommodations for more than ten (10) consecutive days)	1		
2. Georgia state of local government officials or employees	2		
TOTAL TAX-EXEMPT LODGING SALES (Line 2 on Computation of Tax)			

CHANGE OF REGISTERED INFORMATION

FOR ANY CHANGE OF TRADE NAME, ADDRESS, OWNERSHIP, OR TELEPHONE NUMBER, CHECK PROPER BOX(ES) AND FURNISH APPLICATION INFORMATION BELOW

New Business location _____ New mailing address _____
 New trade name _____ Date business discontinued _____
 Name and mailing address of owner(s) _____
 Telephone No. _____ Number of rooms: _____

I certify that the information provided above is accurate and in accordance with Georgia Laws 48-13-50 through 53 and the ordinances of the Unified Government of Forsyth County, Georgia known as Forsyth County.

Signature _____ Date _____ Title _____
 Return Prepared by: _____ Telephone No. _____

FORSYTH COUNTY FINANCE DEPARTMENT USE ONLY: ALLOCATION OF TAX

Hotel-Motel Excise Tax _____
 Cr Number _____ Date _____



FORSYTH COUNTY SUMMARY OF HOTEL/MOTEL TAX

Administration

- (a) The director of finance shall administer and enforce the provisions of this Ordinance for the collection of the tax.
- (b) Every operator renting guest rooms in Forsyth County to a person shall keep such records, receipts, invoices and other pertinent papers in such form as the director of finance may require.
- (c) The director of finance, or designee, may examine the books, papers, records, financial reports, equipment and other facilities of any operator renting guest rooms to a person and any operator liable for the tax in order to verify the accuracy of any return made or, if no return is made by the operator, to ascertain the amount required to be paid.
- (d) In the administration of the provisions of this ordinance, the finance director may require the filing of reports by any persons or class of persons having in such person's or persons' possession or custody information relating to rentals of guest rooms which are subject to the tax. The reports shall be filed with the director of finance as required and shall set forth the rental charged for each occupancy, the date or dates of occupancy, and such other information as the director of finance may require.

Tax Rate

There shall be paid a tax of eight percent (8%) of the rent for every occupancy of a guest room in a hotel, motel, inn, lodge, tourist camp, tourist cabin, or campground in Forsyth County. The tax imposed shall be paid upon any occupancy on and after December 1, 2024.

Exemptions

No tax pursuant to this chapter shall be imposed upon a permanent resident, Georgia state, or local government officials or employees while traveling on official business.

Registration of operator

Every person engaging or about to engage in business as an operator in Forsyth County shall immediately register with the Department of Planning and Community Development of Forsyth on a form provided by the same.

Payment; returns; collection fees; penalties and interest for late payments

- (a) All amounts of such taxes shall be due and payable to the director of finance monthly on or before the twentieth date of every month next succeeding each respective monthly period.
- (b) On or before the twentieth day of the month following each monthly period, a return for the preceding monthly period shall be filed with the director of finance showing the gross rent, rent from permanent and exempt residents, taxable rents, amount of tax collected or otherwise due for the related period, and such other information as may be required by the director of finance.
- (c) Payments received after the twentieth date of the month shall be assessed a penalty of fifteen percent (15%) of the amount due and interest rate of one percent (1%) per month or any part thereof.
- (d) The operator collecting the tax shall be allowed to deduct three percent (3%) of the tax revenues collected to offset costs of administration, if such amount is not delinquent at the time of payment.

Definitions

County means Forsyth County, a political subdivision of the State of Georgia.

Guestroom means a room occupied, or intended, arranged, or designed for occupancy by one or more occupants.

Hotel means any structure or portion of a structure, including any lodging house, rooming house, dormitory, Turkish bath, bachelor hotel, studio hotel, motel, auto court, inn, public club, or private club containing guestrooms and which is occupied, or intended or designed for occupancy, by guests, whether rent is paid in money, goods, labor, or otherwise. It does not include any jail, hospital, asylum, sanitarium, orphanage, prison, detention, or other building in which human beings are housed or detained under legal restraint.

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

Occupant means any person who, for a consideration, uses, possesses, or has the right to use or possess any room in a Hotel under any lease, concession, permit, right of access, license to use, other agreement, or otherwise.

Operator includes any person operating a Hotel within the County, including, but not limited to, the owner or proprietor of such Hotel, any lessee, sub-lessee, lender in possession, licensee, or any other person otherwise operating such Hotel.

Permanent Resident means any occupant as of a given date who has or shall have occupied or has or shall have the right of occupancy of any Guestroom in a Hotel for at least ten (10) consecutive days next preceding such date.



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Person includes any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, non-profit corporation, limited liability company, cooperative non-profit membership, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit, the plural as well as the singular number, excepting the United States of America, the State of Georgia, and any political subdivision of either thereof, upon which the County is without power to impose the tax provided for in this Ordinance.

Rent means the consideration received for occupancy valued in money, whether received money or otherwise, including all receipts, cash, credit, and property or services of any 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 provided in this Ordinance.

Tax refers to the tax imposed by this Ordinance.