



2018 Guidance for Hotels and Motels

FACT SHEET

Local Hotel/Motel Tax Special Protections for Victims of Natural Disasters

Georgia law provides paragraphs in O.C.G.A. 48-13-51 that authorize a Local Hotel-Motel Tax under various conditions. Every year, the Georgia Department of Community Affairs compiles the information from each local government's Excise Tax Report into a consolidated summary report.

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With the 2018 hurricane season upon us, it is timely to clarify Georgia statute in terms of relief for victims of natural disaster. As the state agency responsible for collecting, tracking and reporting on Georgia's Local Hotel/Motel Excise Tax each year, the Georgia Department of Community Affairs (DCA) is able to help answer questions about the application of the tax for local governments and the hospitality industry.

This week, Hurricane Florence has been gaining strength as it moves across the Atlantic. Mandatory evacuations of parts of Virginia and the Carolinas are underway, and projections suggest odds are increasing that a significant number of Georgia residents will feel the impact of the storm. Communities across the state stand ready to support our fellow Georgians, and our North and South Carolina neighbors, in their time of need, which includes receiving evacuees until families are able to return safely home.

Many of those leaving the storm's projected path will stay at hotels and motels across Georgia, and it is important that state and local governments and hoteliers re-familiarize themselves with special protections for victims of natural disasters. **While Georgia code does not exempt evacuees from the Local Hotel/Motel Excise Tax ahead of the storm's arrival, the state does provide an exemption for evacuees "who certify that they are staying...as a result of the destruction of their home or residence" in a natural disaster.** Most importantly, we trust all Georgians to be compassionate, accommodating, and supportive to those who may be impacted in the days and weeks following any natural disaster.

In the unfortunate event that an individual or family loses their home to a natural disaster such as Hurricane Florence, there are no forms or codified requirements for this certification. Local governments and hoteliers are urged to exercise sound judgment in providing exemptions, and to maintain records documenting all exemptions provided.

The exemption applies only to the Local Hotel/Motel Excise Tax under O.C.G.A. 48-13-51. It does not apply to sales and use tax (4% state sales tax, LOST, SPLOST, ELOST, etc.), or the \$5 per room/per night hotel-motel fee, both of which are remitted to the Georgia Department of Revenue. If you have any questions, please contact Tyler Reinagel with the DCA Office of Research at Tyler.Reinagel@dca.ga.gov or at 404-679-4996.