

PUTNAM COUNTY BOARD OF COMMISSIONERS



117 Putnam Drive, Suite A ♦ Eatonton, GA 31024
706-485-5826 ♦ 706-923-2345 fax ♦ www.putnamcountyga.us

HOTEL MOTEL INFORMATION (FOR RENEWAL APPLICATIONS)

As specified in the Putnam County Taxation Ordinance adopted on October 3, 1995, your hotel motel permit is valid only for the calendar year indicated thereon and will not be automatically renewed. A permit holder who desires to continue in business during the next year must make a renewal request on or before December 31st.

Each month, the permit holder is required to mail the monthly report (*even if no rent is collected for the month*) along with the tax due to Putnam County.

Your renewal application package includes the following:

- a) Information Page
- b) County's application (2 pages)
- c) E-Verify & SAVE Documents Confirmation Form
- d) Copy of the County's Hotel/Motel Ordinance

The following must be submitted before we can consider your renewal:

- a) Completed application
- b) E-Verify & SAVE Documents Confirmation Form
- c) Copy of Valid Georgia Driver's License or other acceptable Secure & Verifiable Document of owner or agent
- d) Application Fee of \$25.00

The application will not be accepted without all of the above documents.

After we have received all of the above information, we will issue the permit. Assuming there are no problems with the application, the permit should be issued within 5-10 business days.

The entire application package and complete instructions can also be found on the county web site www.putnamcountyga.us. All forms can be filled out on your computer, then printed, signed, and turned in.

The annual fee shall be paid at the time application is made for the permit renewal.

YOUR RENEWAL APPLICATION MUST BE SUBMITTED NO LATER THAN DECEMBER 31st of each year. IT IS YOUR RESPONSIBILITY TO ENSURE THAT YOUR PERMIT IS RENEWED.

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APPLICATION FOR PERMIT TO OPERATE ROOMS, LODGINGS OR ACCOMMODATIONS REGULARLY FURNISHED FOR VALUE IN PUTNAM COUNTY, GEORGIA

(A separate permit shall be required for each place of business)

Date of Application _____

1. Type of License – please check one:

New Renewal

2. Annual Permit Fee per Establishment, \$25.00

3. Business:

Business Name _____

DBA Name (if applicable) _____

Location Address _____ Phone _____

City _____ State _____ Zip Code _____

Mailing Address _____ Phone _____

City _____ State _____ Zip Code _____

4. Owner Information:

Full Legal Name _____

Home Address _____ Home Phone _____

City _____ State _____ Zip Code _____

5. Managing Agent (if applicable):

Full Name _____

Address _____ Phone _____

City _____ State _____ Zip Code _____

6. Who to contact if there are questions regarding the application:

Name _____ Phone _____

Email _____

7. Applicant agrees that the permit applied for by him/her shall not, when granted, become a civil contract between the applicant and the governing authority of the County, but shall operate purely as a permit to the applicant, and said permit may be revoked by the Board of Commissioners of said County at any time.

8. Applicant hereby acknowledges his/her duty to collect a hotel/motel tax and remit same to the County Clerk monthly on or before the 20th day of each succeeding month in which such taxes are collected. **Report is due (even if no rent is collected for the month) on or before the 20th day of the following month.**

9. Applicant herewith tenders the sum of \$25.00 as the permit fee on the business proposed to be conducted by the applicant. Applicant asks that he/she be granted a permit to operate the aforesaid business.

I, _____, solemnly swear, subject to the penalties for false swearing as provided under Georgia Law, all information required in this application and supporting documents for a permit to operate rooms, lodgings, or accommodations regularly furnished for value in Putnam County, Georgia is true and correct to the best of my knowledge and I fully understand that any false information may cause the denial or revocation of said permit. I further state that I am authorized to make application for said permit.

Print full name as signed below

Signature of Applicant or Managing Agent Title Date

Sworn to and subscribed before me
this _____ day of _____, 20_____.

Notary Public (SEAL)

The written application for a permit on file with the Board of Commissioners shall be a permanent record which the permittee must maintain current with correct information at all times. The failure to maintain a current permit application shall be grounds for revocation of a permit.

(For Office Use Only)

Name of Business _____

Payment Received: \$ _____ Date _____ Receipt # _____

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E-Verify & SAVE Documents Confirmation Form

I certify the following: (if these statements are not true, please contact the Commissioner's Office to receive different forms)

1. I am a U.S. Citizen and have previously submitted a SAVE Affidavit to Putnam County.

(Please check #2 or #3, not both)

2. I have more than 10 employees and have previously submitted an E-Verify Affidavit to Putnam County.

My E-Verify Number is (must be a number between 4 and 6 digits): _____

My Date of Authorization is: _____

(Above information must match what is currently on file with Putnam County)

3. I have 10 or less employees and have previously submitted an E-Verify Exemption Affidavit to Putnam County.

Please complete the following:

Name of Individual: _____

Name of Business: _____

Address: _____

City, State, Zip Code: _____

Signature: _____

Date: _____



PUTNAM COUNTY CODE OF ORDINANCES

Chapter 54 - TAXATION^[1]

Footnotes:

--- (1) ---

Cross reference— Any ordinance providing for local improvements and assessing taxes therefor saved from repeal, § 1-4(9); administration, ch. 2; finance, § 2-211 et seq.; businesses, ch. 22.

Related laws references—Homestead exemption, art. III; homestead exemption for persons 65 or older, art. IV.

State Law reference— Limitation on taxing power of municipalities and counties, Ga. Const. art. IX, § II, ¶ VIII; taxation power of municipal and county governments, Ga. Const. art. IX, § IV, ¶ I.

ARTICLE I. - IN GENERAL

Secs. 54-1—54-30. - Reserved.

ARTICLE II. - HOTEL-MOTEL EXCISE TAX^[2]

Footnotes:

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State Law reference— County hotel/motel occupancy tax, O.C.G.A. § 48-13-50 et seq.

Sec. 54-31. - Levied; rate.

The board of commissioners of the county hereby levies an excise tax pursuant to O.C.G.A. § 48-13-51(b) upon the furnishing for value to the public of any rooms, lodging or accommodation furnished by any person or legal entity for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin or any other place in which rooms, lodging or accommodations are regularly furnished for value in the amount of eight percent of the charge to the public for such rooms and furnishings.

(Ord. of 10-3-1995; [Amend. of 7-21-2015](#); Ord. of [3-15-2016\(2\)](#))

Sec. 54-32. - Expenditure for promotion of tourism, conventions and trade shows.

- (a) The board of commissioners pursuant to O.C.G.A. §§ 48-13-51(b)(5)(A), 48-13-51(b)(6) shall expend in each fiscal year during which the tax is collected an amount equal to four and one-half percent of the collected tax for the purpose of promoting tourism, conventions and trade shows. Any amounts expended as provided in this section shall be expended through a contract with a private sector nonprofit organization. A private sector nonprofit organization shall meet the criteria under O.C.G.A. § 48-13-50.2(3).
- (b) In each fiscal year during which a tax is collected pursuant to this code section, an amount equal to not less than 50 percent of the total amount of taxes collected that exceeds the amount of taxes that would be collected at the rate of five percent shall be expended, pursuant to O.C.G.A. § 48-13-51(b)(5)(B), for tourism product development.

(Ord. of 10-3-1995; [Amend. of 7-21-2015](#); Ord. of [3-15-2016\(2\)](#))

Sec. 54-33. - Budget plan to be adopted; audit; beginning date for collection.

- (a) The county shall prior to each fiscal year in which the tax is imposed adopt a budget plan specifying how the expenditure requirements will be met as required in O.C.G.A. § 48-13-51(a)(1)(A). The authorized entity with which the county contracts shall furnish its budget for expenditures it shall make prior to adoption of the county budget.
- (b) The county audit each year shall reflect whether the requirements of O.C.G.A. § 48-13-51 have been met.
- (c) The first month of collection under this revised article shall be effective June 1, 2015.

(Ord. of 10-3-1995; [Amend. of 7-21-2015](#))

Sec. 54-34. - Collection procedures.

- (a) It shall be the duty of every operator of a qualifying facility within the unincorporated areas to collect the tax imposed in this article.
- (b) All taxes levied by this article shall be due and payable to the county clerk monthly on or before the 20th day of every month next succeeding each month in which such taxes are collected. The county clerk shall furnish the required forms for reporting the tax.
- (c) Payment in full shall be accompanied by a return for the preceding calendar month period showing the gross rent, taxable rent, amount of tax collected and such other information as may be required by the county clerk.
- (d) A collection fee will be allowed to reporting operators collecting the tax levied. The rate of the deduction shall be the same rate authorized for deductions from state sales tax under O.C.G.A. title 48, chapter 8. Each operator collecting a tax under this article shall keep all records, receipts, invoices and other pertinent papers setting forth the rental charge for each occupancy and such other information as the county clerk may require.

(Ord. of 10-3-1995)

Sec. 54-35. - Enforcement of collection; powers of clerk/treasurer.

The clerk/treasurer shall administer and enforce the provisions of this article for the collection of the tax imposed in this article, and in doing shall have the following powers:

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

(Ord. of 10-3-1995)

Sec. 54-36. - Court action.

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 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.

(Ord. of 10-3-1995)

Sec. 54-37. - Liability of hotel operator.

If any hotel operator becomes liable for any amount required to be paid by this article and subsequent thereto sells out his business 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. If the purchaser of the business fails to withhold the required amount, he shall become personally liable therefor to the extent of the purchase price.

(Ord. of 10-3-1995)

Sec. 54-38. - Penalty for violation of article.

Any operator or other person who fails to register as required in this article, or who fails to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the clerk-treasurer, or who renders a false or fraudulent return shall be deemed guilty of an offense and, upon conviction, shall be punished as provided in section 1-13.

(Ord. of 10-3-1995)

Secs. 54-39—54-70. - Reserved.