

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL MEMBERS OF THE CITY OF SAVANNAH, GEORGIA, REQUESTING THAT THE GEORGIA GENERAL ASSEMBLY ADOPT LOCAL LEGISLATION AUTHORIZING THE CITY OF SAVANNAH TO ADOPT THE HOTEL/MOTEL EXCISE TAX UNDER O.C.G.A. 48-13-51(b); TO AUTHORIZE THE CITY MANAGER TO EXECUTE ALL NECESSARY ACTS TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; TO PROVIDE AN EFFECTIVE DATE OF THIS RESOLUTION; AND FOR OTHER PURPOSES**

WHEREAS, within the City of Savannah there currently exists a six percent (6%) hotel/motel tax authorized under O.C.G.A. 48-13-51(a)(3.2); and,

WHEREAS, the Georgia General Assembly adopted legislation enabling municipalities to increase their hotel/motel tax up to eight percent (8%), subject to approval of the General Assembly and subject to spending restrictions identified in O.C.G.A. 48-13-51(a)(3) and O.C.G.A. 48-13-51(b); and,

WHEREAS, the City of Savannah desires to adopt a hotel/motel tax of 8 percent (8%); and,

WHEREAS, such tax would benefit the City of Savannah by providing additional revenues for the promotion of tourism, conventions, tradeshow, and tourism product development in the City of Savannah; and

WHEREAS, O.C.G.A. 48-13-51(b) provides that municipalities wishing to increase such tax must adopt a resolution which specifies the subsequent tax rate, identifies the projects for tourism product development purposes, and specifies the allocation of proceeds.

NOW, THEREFORE, BE IT RESOLVED THAT the Mayor and Aldermen of the City of Savannah hereby request that the Legislative Delegation of Chatham County, Georgia, sponsor and introduce a local legislative act before the Georgia General Assembly authorizing the City of Savannah to adopt a hotel-motel excise tax of up to eight percent (8%) authorized pursuant to O.C.G.A. 48-13-51(b);

BE IT FURTHER RESOLVED that the City of Savannah intends to use the proceeds of such tax for any legal purposes, to include specifically, but not necessarily limited to, promoting tourism, conventions, and trade shows by a qualified destination marketing organization designated by the City of Savannah, and as defined by O.C.G.A. 48-13-50.2(1), for such purpose;

BE IT FURTHER RESOLVED that an amount equal to 33.8% of the total amount of taxes collected at the rate of 8 percent shall be expended for promoting tourism, conventions and trade shows by a private sector nonprofit registered 501(c)(6) organization designated as the destination marketing organization for the City of Savannah, as defined by O.C.G.A. 48-13-50.2(1), and in accordance with O.C.G.A. 48-13-51(b)(5)(A).

BE IT FURTHER RESOLVED that an amount equal to 14% of the total amount of taxes collected at the rate of 8 percent shall be expended for the purposes of supporting a facility owned or operated by a state authority for convention and trade show purposes or any other similar or related purposes;

BE IT FURTHER RESOLVED that an amount equal to 14.7% of the total amount of taxes collected at the rate of 8 percent shall be expended for tourism product development, as defined in O.C.G.A. 48-13-50.2(6), and in accordance with O.C.G.A. 48-13-51(b)(5)(B). The total amount of taxes to be collected for tourism product development will fund the following projects: \$20 million redevelopment of Savannah's waterfront; \$10 million expansion of the Tide to Town Urban Trail Network; \$10 million renovation of the Historic Water Works building; \$17 million to create trail; sidewalk and other connections between the Historic District, westside neighborhoods and the new arena; \$3.5 million for museum development; \$2 million for a water access facility on Savannah's southside; \$2 million for wayfinding signage; and \$1 million for West Bay gateway enhancements.

BE IT FURTHER RESOLVED THAT any and all resolutions, or any part thereof, in conflict with this resolution are hereby repealed. The new hotel/motel tax rate and allocations outlined in this resolution shall be effective January 1, 2022.

ADOPTED by the Mayor and Aldermen of the City of Savannah, this the 25<sup>th</sup> Day of February 2021.

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Van R. Johnson, II  
Mayor of Savannah

**Attest:**

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Mark Massey  
Clerk of Council