

STATE OF GEORGIA       )  
  )  
COUNTY OF CHATHAM    )

**AMENDED AND RENEWED  
HOTEL/MOTEL TAX AGREEMENT**

**THIS AGREEMENT** made and entered into this 9<sup>th</sup> day of August 2023 (this "Agreement"), between the MAYOR AND ALDERMEN OF THE CITY OF SAVANNAH, a municipal corporation organized and existing under the laws of the State of Georgia (the "City"), and the SAVANNAH-GEORGIA CONVENTION CENTER AUTHORITY ("SGCCA"), a public corporation organized and existing under the laws of the State of Georgia (the "Authority");

**WITNESSETH:**

**WHEREAS**, pursuant to O.C.G.A. § 48-13-51(b) the City is authorized to levy and collect within its boundaries an excise tax upon the furnishing for value of public accommodations at the rate of eight percent of the charge to the public for such furnishing (the "Hotel/Motel Tax"); and

**WHEREAS**, pursuant to O.C.G.A. § 48-13-51(b) the City shall expend in each fiscal year during which the Hotel/Motel Tax is collected at the rate of eight percent an amount equal to 14 percent of the Hotel/Motel Tax actually received for the purpose of either marketing or operating trade and convention facilities (that portion of the Hotel/Motel Tax actually received hereinafter referred to as the "Facilities Tax"); and

**WHEREAS**, the City and the SGCCA entered into a Hotel/Motel Tax Agreement on December 22, 2016, and now which to amend and renew that agreement; and

**WHEREAS**, the City pursuant to an ordinance duly adopted on May 25, 2023, increased the Hotel/Motel Tax rate to eight percent as authorized by O.C.G.A. § 48-13-51(b) and said increase is effective on September 1, 2023; and

**WHEREAS**, the Authority has been created pursuant to an act of the Georgia General Assembly, Georgia Laws 1995, page 4499, et seq. and amended in 2019 through House Bill 525 (the "Act") as a public corporation and an instrumentality of the State of Georgia for the purpose of developing and promoting for the public good, and the State of Georgia, a site for conventions, trade shows, and other tourism and to facilitate economic growth and other matters of economic development, growth, and commerce, and in an effort to better the general condition of the people of this state; and

**WHEREAS**, the Authority, under its new enabling legislation (O.C.G.A. 50-7-55) shall be substituted for each and every instance in which its predecessor the Georgia International and Maritime Trade Center Authority ("GIMTCA") is referenced and the parties acknowledge that the SGCCA is the successor in interest to GIMTCA; and

**WHEREAS**, Chatham County constructed the Georgia International Maritime and Trade Center which is now renamed the Savannah Convention Center (the "Convention Center") on Hutchinson Island; and

**WHEREAS**, pursuant to an Intergovernmental Lease Agreement dated December 20, 1996 (the "Lease"), the County has leased the Convention Center to the Authority in exchange for the Authority's agreement to market, operate, manage, and maintain the Convention Center; and

WHEREAS, the Authority and the City desire that the Convention Center be operated in an efficient and cooperative manner for the maximum benefit for the community by generating new and expanded tourism, convention, and meeting events in the community; and

NOW, THEREFORE, in consideration of the mutual covenants and agreements, and benefits to the parties, the City and the Authority agree as follows:

1. **Payment of Facilities Tax to Authority.**
  - a. Facilities Tax proceeds shall be paid by the City to the Authority within 30 days of the close of the preceding month.
  - b. The City agrees to continue to levy the Facilities Tax while this agreement is in effect.
2. **Uses of Facilities Tax Proceeds.** All Facilities Tax proceeds paid to the Authority or retained by the City shall be used for marketing or operating the Convention Center.
3. **Management Contracts.** The Authority shall keep the City informed on the progress of negotiations for any facilities management contract for the Convention Center, and consider any comments offered by the City concerning the terms of the management contract.
4. **Access Plan.** The Authority will continue to partner with the City of Savannah, Chatham County, and Chatham Area Transit to provide for efficient means to convey Convention Center patrons between Hutchinson Island and downtown Savannah which will not unduly disrupt existing traffic flow. It will also continue to include provisions for Convention Center patrons staying in hotels/motels in downtown Savannah, water taxi service, parking requirements for Convention Center events, CAT shuttle service for Convention Center patrons and CAT service for Convention Center employees.
5. **Scheduling of Riverwalk Events.** The Authority shall cooperate with the City on the scheduling of events at the Riverwalk so as to avoid the simultaneous scheduling of incompatible events on the riverfront.
6. **Facilities Taxes from other Jurisdictions.** The Authority shall work with other jurisdictions within the County to enact Hotel/Motel taxes in accordance with O.C.G.A. § 48-13-51 and will, wherever possible, enter into agreements that provide additional Facilities Taxes to the Authority to support operation of the Convention Center.
7. **Audits and Reports.** Upon request, the Authority shall provide to the City copies of the following:
  - a. Periodic reports prepared by the Convention Center's manager including interim financial summaries, and operational reports on event bookings and marketing activities.
  - b. The annual budget adopted by the Authority and any amendment thereto.
  - c. The management agreement with the Convention Center manager and any amendments thereto.
  - d. The annual report of the Authority as required by the Act.
  - e. Annual financial statements prepared in conformity with generally accepted accounting principles and audited by an independent auditor within six months of the close of each year.

8. **Termination Date and Renegotiation.** This Agreement shall terminate on the earlier of December 31, 2052, or the date on which the Lease terminates.

On or after the effective date of this Agreement, either party, if it believes that the terms of this agreement are not being followed or implemented as intended, may give notice (a "Renegotiation Notice") to the other that it intends to require negotiation of amendments to this Agreement. December 31 of the year which is at least three years after the date of a Renegotiation Notice shall be the "Renegotiation Deadline."

In the event a Renegotiation Notice is given, the parties hereto shall negotiate in good faith revised terms for this Agreement.

If revised terms are not agreed upon on or before the Renegotiation Deadline, then effective on the Renegotiation Deadline, Paragraph 1 hereof will be automatically amended to read as follows:

1. **"Payment of Facilities Tax to Authority.** Beginning for January following the Renegotiation Deadline, and continuing until expiration of this Agreement, within 30 days of the close of each month the City shall pay to the Authority 75% of the proceeds of the Facilities Tax received during such month and the balance retained by the City shall be expended in accordance with O.C.G.A. § 48-13- 51(b)."
9. **Entire Agreement; Amendments.** This Agreement contains the entire agreement of the City and the Authority relating to the matters covered by this Agreement. No representation, promise or understanding has been made, and no collateral agreement, stipulation or undertaking exists, which will have any force and effect with respect to the matters covered by this Agreement except as set forth herein. No amendment, modification, release, discharge, or waiver of the provisions of this Agreement shall be of any force, value or effect unless it is in writing and is duly authorized and executed by the Authority and the City.
10. **Notices.** All notices, certificates or other communications hereunder shall be sufficiently given and shall be deemed given when mailed by registered or certified mail, return receipt requested, postage prepaid, or via email with proof of receipt to the parties hereto at the following addresses, or such other address designated by such party in writing:  

If to the Authority:	Savannah Georgia Convention Center Authority PO Box 248 Savannah, Georgia 31402 Attention: <a href="mailto:sspinks@savtcc.com">sspinks@savtcc.com</a>
If to the City:	With copy to: Mayor and Aldermen of the City of Savannah P.O. Box 1027 Savannah, Georgia 31402 Attention: City Manager <a href="mailto:Jay.Melder@savannahga.gov">Jay.Melder@savannahga.gov</a> Attention: City Attorney <a href="mailto:blovett@savannahga.gov">blovett@savannahga.gov</a>
11. **Severability.** If any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, or if any section shall be invalidated by future act of

the General Assembly, then this Agreement shall dissolve and have no further effect, and the parties hereto shall attempt to renegotiate a replacement agreement.

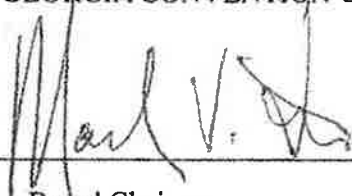
- 12. **Execution Counterparts.** This Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.
- 13. **Captions.** The captions and headings in this Agreement are for convenience only and in no way define, limit, or describe the scope or intent of any provisions of this Agreement.
- 14. **Law Governing Agreement.** This Agreement shall be governed by, and construed in accordance with, the laws of the State of Georgia.

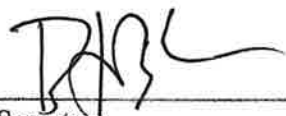
**IN WITNESS WHEREOF**, the Authority and the City have caused this Hotel/Motel Tax Agreement to be executed by their duly authorized officers in their respective corporate names and their respective corporate seals to be hereunto affixed and attested, all as of the date first above written.

SAVANNAH GEORGIA CONVENTION CENTER

AUTHORITY

(Corporate Seal)

By:   
Board Chairman

Attest:   
Secretary

MAYOR AND ALDERMEN OF THE CITY OF SAVANNAH

(Corporate Seal)

By: \_\_\_\_\_  
City Manager

Attest: \_\_\_\_\_  
Clerk of Council