



MEMORANDUM

TO: Local Government Chief Elected Officials

FROM: Christopher Nunn, Commissioner

DATE: September 8, 2023

SUBJECT: Proposed Revisions to the Rules for the Hotel Motel Tax Report and Hotel Motel Tax Performance Review Board

Summary: DCA plans to amend its rules governing annual Hotel Motel Tax reporting and administration of the Hotel Motel Tax Performance Review Board (PRB). These amendments will update the rules to reflect the current process for submitting the Hotel Motel Tax Report, provide clarity on the types of complaints that can be heard by the PRB, and establish a new process for the PRB to hear requests for Destination Marketing Organization (DMO) changes per SB127 (2023-2024).

Several years ago, DCA modernized the Hotel Motel Tax report to require electronic submissions. These improvements necessitated removing references to the old form and process from the official Rules and Regulations. These rule updates further clarify the requirements for compliance with reporting.

These proposed amendments also provide more detail in the section governing complaint standards. The rules outline the different types of complaints that may or may not meet the minimum standards laid out in these rules. The updates provide more clarity in the process for DCA staff and the PRB to review such complaints, including requests for DMO change approvals, and provides examples of corrective actions which may be recommended by the PRB.

In amending our rules, we are taking the opportunity to reformat the standards to comply with the most current guidance from the Administrative Procedures Division of the Office of the Secretary of State. Additionally, a number of other modifications have been included to bring the rules into closer alignment with changes to systems and processes that have been necessitated by changing technology over the past few years. Nothing in these additional modifications should have any meaningful impact on the way any local government is already doing business. Rather, these modifications are being made specifically to reflect changes in business processes that have already occurred at local governments and at DCA.

State law (Georgia Administrative Procedures Act O.C.G.A. §50-13-1, et seq.) provides an opportunity for you to provide input on these draft rules or request changes prior to



Brian P. Kemp
Governor

Christopher Nunn
Commissioner



adoption by the Board of the Georgia Department of Community Affairs. To assist you with this, I have attached a synopsis of the proposed amendments as well as a “Notice of Public Hearing and Intent to Adopt” these proposed changes. You can submit your comments in writing to the email address below, or you can attend the public hearings.

Please note that the Board of the Georgia Department of Community Affairs intends to act on the proposed amended standards at its meeting at 1:00 P.M. on November 8-9, 2023, location to be determined. If adopted by the Board of the Georgia Department of Community Affairs, the revised rules will become effective January 1, 2024.

The full text of the proposed rule amendments can be found at the following address:
<https://www.dca.ga.gov/node/2642/documents/2033>

If you have any questions, need additional information, or wish to submit comments on the rules, please contact:

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