

Synopsis of Revisions to DCA’s Rules and Regulations for the Hotel Motel Tax Reporting and Hotel Motel Tax Performance Review Board

All local governments collecting a Hotel Motel Tax are required under O.C.G.A. 48-13-56 to submit an annual report to the Department of Community Affairs including the rate of taxation and amount collected and expended. The Department is tasked with promulgating the forms and establishing time periods for the submission of these annual reports. Additionally, 48-13-56.1 requires the Department to promulgate rules and regulations necessary to administer the Performance Review Board.

Revisions to these rules are necessary following recent legislative changes and internal changes to our technology and procedures. SB127 (2023-2024) added an additional request that may be heard by the Performance Review Board, and we have taken this opportunity to modernize and clarify other aspects of the rules.

To address these considerations the Department will amend the Rules and Regulations in Chapter 110-3-3 to reflect updated policies and procedures for administering the Hotel Motel Tax Performance Review Board and Hotel Motel Tax Report.

Full text of the proposed rules can be found on DCA’s website at:

<https://www.dca.ga.gov/node/2642/documents/2033>

| Proposed Revisions | |
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| The rules have been comprehensively reformatted to better align with the guidance of the Secretary of State’s Administrative Procedures Division. The rules have been reordered to facilitate user comprehension and clarity of process. | Chapter 110-3-3, overall |
| Option for a hardcopy of the report has been removed and rules for submittal clarified. | Rule 110-3-3-.03 |
| Clarification of which reports are required for compliance and provides for PRB notification for non-compliant governments. | Rule 110-3-3-.04 |
| Updates the rules to provide clear minimum standards for types of allowable complaints. | Rule 110-3-3-.05 |
| Restricted to allow for more clarity on the process; examples of corrective actions added. | Rule 110-3-3-.06 |
| New rule covering the updates required by SB127 requiring the Department to develop a process for the PRB to hear complaints regarding Destination Marketing Organization contract alterations. | Rule 110-3-3-.07 |

