



# Hotel-Motel Excise Tax

## GENERAL REQUIREMENTS

- File a Tax Report Annually
- Local Hotel-Motel Tax Ordinance
- Expend Collected Taxes According to Local Code
- Adopt a Budget Plan Specifying Use

## Program Overview

Local governments imposing a Hotel-Motel Tax are required by state law (as a condition of continuing authority to impose the tax) to file a Hotel-Motel Tax Report for each fiscal period during which the tax is imposed. The Hotel-Motel Tax Report is due each year within 180 days of your government's fiscal year end date. Georgia law outlines information that authorizes a Hotel-Motel Tax under various conditions. City and county governments imposing the tax are required to expend the taxes collected in strict accordance with the provisions of the specific authorizations in the Georgia Code that was cited by the local government when adopting the tax. Each local government imposing a Hotel-Motel Tax is required to adopt a budget plan specifying how the expenditure requirements of the Georgia Code will be met.