Georgia Department of Community Affairs

Hotel/Motel Tax Complaint Form

Directions

Please complete the questions below. Your answers should be as detailed and descriptive as possible. Your complaint will be evaluated based on the information you provide. Failure to provide adequate information could result in your complaint not being processed.

1. What local government(s) or other entity(s) does your complaint involve? Please provide the full name of each entity involved.

2. If possible, please provide proof of a contract between the entity(s) involved in the complaint. Provide a document that clearly states what entity(s) are involved with the deal. Attach it to this submission and clearly label this document in the submission so it is clear it is the contract.

3. What Hotel/Motel Tax rate does this government impose?

- ❑ Up to 3%
- ❑ 5%
- ❑ 6%
- ❑ 7%
- ❑ 8%

4. What paragraphs of O.C.G.A. 48-13-51 authorizes the collection of this government's Hotel/Motel Tax?

- ❑ 48-13-51(a)(1)
- ❑ 48-13-51(a)(2.1)
- ❑ 48-13-51(a)(2.2)
- ❑ 48-13-51(a)(3.2)
- ❑ 48-13-51(a)(3.3)
- ❑ 48-13-51(a)(3.4)
- ❑ 48-13-51(a)(3.7)
- ❑ 48-13-51(a)(3.8)
- ❑ 48-13-51(a)(4)
- ❑ 48-13-51(a)(4.2)
- ❑ 48-13-51(a)(4.4)
- ❑ 48-13-51(a)(4.5)
- ❑ 48-13-51(a)(4.6)(A)
- ❑ 48-13-51(a)(4.6)(B)
- ❑ 48-13-51(a)(5)
- ❑ 48-13-51(a)(5.1)
- ❑ 48-13-51(a)(5.2)
- ❑ 48-13-51(a)(5.3)
- ❑ 48-13-51(b)

5. Please provide the HMT ordinance for the specific government involved in the complaint. Attach it to this submission and clearly label this document in the submission so it is clear it is the contract.

6. Is your complaint related to an expenditure on Hotel/Motel Tax revenues that are not permitted in accordance with expenditure requirements outlined in the code paragraph of that you checked in Question 4?

- ❑ Yes
- ❑ No

7. Which category of impermissible expenditures does your complaint fall under?

- ❑ Expenditures not meeting the definition of Tourism, Conventions and Trade Shows (TCT)
- ❑ Expenditures not meeting the definition of Tourism Product Development (TPD)
- ❑ Non-compliance with the required budget plan
- ❑ Expenditures by an organization not permitted under O.C.G.A requirements
- ❑ Collection of the tax without compliance with state law and regulations, including instances of reporting non-compliance
- ❑ Other, please specify: _____

8. Please use the space below and on the following page to describe your complaint in as much detail as possible. If you chose "Other" in question 7, explain why your complaint doesn't fit in any of the other categories. Be sure to cite specific passages of the relevant paragraph of O.C.G.A. 48-13-51(a) and, if applicable, how these provisions have been violated.

   For each specific violation cited within the complaint, you must include the paragraph and section of O.C.G.A. code to back up the claim. Please clearly label each element of the complaint so it is easy to distinguish between the various pieces. Include all pertinent information and label each piece of information so it is identifiable with the part of the complaint it is related to. Remember that your complaint will be evaluated largely on this description. If you prefer, you may attach a printed narrative to this complaint form instead of writing the narrative below.

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9. If known, in what time period did the expenditure of Hotel/Motel Tax revenues that is the subject of your complaint take place? If a complaint is outside of these time periods, then it is not an actionable complaint. (check all that apply)

❑ Within last 12 months
❑ Within last 24 months

10. If known, what is the total dollar amount of the alleged inappropriate expenditure of Hotel/Motel Tax revenues? If you do not know the exact dollar figure, please estimate the amount and indicate that it is an estimate.

    $_____

    Amount entered is:

❑ Actual
❑ Estimate
❑ Total dollar amount unknown

11. Please provide any other documentation (e.g., newspaper clippings, news articles, etc.) that would aid an investigation of your report. Please attach this additional information and documentation to this complaint.

12. Please provide the following information so that we can communicate with you about your complaint. (Fields with *asterisks are required for your complaint to be processed)

*Name _____

*Address _____

_____

*E-mail _____

13. Have you attached your $100.00 non-refundable filing fee for this complaint?

- ❑ Yes, check or money order payable to Department of Community Affairs enclosed
- ❑ No*

*** Note: Forms not accompanied by filing fee payment will not be processed**

Submit your complaint to:

Georgia Department of Community Affairs
Office of Research
60 Executive Park South, NE
Atlanta, Georgia 30329-2231
Attention: Hotel/Motel Tax Complaints

Complaints must be postmarked or hand delivered to the DCA.