



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?

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

- up to 3%
- 5%
- 6%
- 7%
- 8%

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

- | | | |
|---|---|--|
| <input type="checkbox"/> 48-13-51(a)(1) | <input type="checkbox"/> 48-13-51(a)(3.7) | <input type="checkbox"/> 48-13-51(a)(4.6)(A) |
| <input type="checkbox"/> 48-13-51(a)(2.1) | <input type="checkbox"/> 48-13-51(a)(3.8) | <input type="checkbox"/> 48-13-51(a)(4.6)(B) |
| <input type="checkbox"/> 48-13-51(a)(2.2) | <input type="checkbox"/> 48-13-51(a)(4) | <input type="checkbox"/> 48-13-51(a)(5) |
| <input type="checkbox"/> 48-13-51(a)(3.2) | <input type="checkbox"/> 48-13-51(a)(4.2) | <input type="checkbox"/> 48-13-51(a)(5.1) |
| <input type="checkbox"/> 48-13-51(a)(3.3) | <input type="checkbox"/> 48-13-51(a)(4.4) | <input type="checkbox"/> 48-13-51(a)(5.2) |
| <input type="checkbox"/> 48-13-51(a)(3.4) | <input type="checkbox"/> 48-13-51(a)(4.5) | <input type="checkbox"/> 48-13-51(a)(5.3) |
| | | <input type="checkbox"/> 48-13-51(b) |

4. Is your complaint regarding the need for the Performance Review Board to review a proposed Destination Marketing Organization change?

- Yes
- No

If Yes, precede to Question 11, if No, read the paragraph below and then precede to Question 5.

For complaints regarding the Hotel/Motel tax, note that a portion of the tax is unrestricted for general fund use and is not subject to the spending restrictions. The reasons below are also not valid reasons to make a complaint.

Complaint filing deadline: **June 1.**
No yearly deadline for DMO change reviews



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- Complaints regarding contractual disputes
- Complaints regarding funds collected in the previous fiscal year\
- Complaints regarding funds from previous corrective actions by the Performance Review Board, without providing sufficient evidence demonstrating a new instance of misuse.

5. Is your complaint related to expenditures of Hotel/Motel Tax revenues that are impermissible in accordance with the expenditure requirements outlined in the paragraph of O.C.G.A. 48-13-51(a) or 51(b) that you checked in Question 3?

- Yes
- No

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

- Expenditures not meeting the definition of Tourism Product Development
- Expenditures not meeting the definition of Tourism, Conventions and Trade Shows
- Non-compliance with the required budget plan
- Expenditures by an organization not permitted under O.C.G.A 48-13-51
- Collection of the tax without compliance with state law and regulations, including instances of reporting non-compliance
- Other, please specify: _____

7. Please use the space below and on the following page to describe your complaint in as much detail as possible. If you choose “Other” in question 8, 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. Include any and all pertinent information. 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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(attach additional sheets if necessary)

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8. 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

9. 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 an amount and indicate that it is an estimate.

\$ _____
Amount entered is: Actual
 Estimate
 Total dollar amount unknown

The threshold for expenditure materiality is where the amount of restricted expenditure from the last fiscal year is less then the budgeted amount referred to in O.C.G.A 48-13-51(j) by at least 25% of the budgeted restricted amount. The budgeted restricted amount looks like so:

	2-3% HMT	5% HMT	6-8% HMT
Unrestricted	100%	60%	37.5%
TCT	0%	40%	43.75%
TPD	0%	0%	18.75%

10. Do you have any other documentation (e.g., newspaper clippings, etc.) that could potentially aid an investigation of your complaint? If yes, please attach this additional information/documentation to this complaint.

- Yes, additional material attached
- No

Skip to Question 16 unless you also have a request for a Destination Marketing Organization change.

11. What is the current legal status surrounding the Destination Marketing Organization in the tax collecting government? (e.g., Is there a DMO yet? If so, what is its name?)

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12. What is the Destination Marketing Organization that will be associated with the tax collecting government if the proposed change will occur?

13. What type of change is being proposed?

- New Destination Marketing Organization being chosen
- Increase/Reduction of funding for the DMO
- Change in the primary purpose of the DMO

14. Please use the space below and on the following page to describe why this change is being taken. Include any and all pertinent information. Remember that your proposal will be evaluated partly 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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15. Have the below documents been included in your proposal?

- Activating Resolution
- Non-Profit Filing
- Annual Budget
- Description of Staffing or Activities
- Last three years of PCIS reports

16. 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 _____

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*Phone _____

Fax _____

*E-mail _____

17. Have you attached your \$100.00 nonrefundable filing fee for this complaint?

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

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

Submit your complaint or proposal 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 by 5:00 pm on **June 1**. Complaints received after the deadline will not be processed.

Proposals can be sent in at any time.

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