

AN ORDINANCE

AN ORDINANCE AMENDING THE CODE OF GRIFFIN, GEORGIA, AT CHAPTER 26, BUSINESSES, AT SECTION 26-43, TO CHANGE THE RATE OF INTEREST IMPOSED UPON THE DELINQUENT PAYMENT OF OCCUPATION TAX, AND AT CHAPTER 82, TAXATION, AT SECTION 82-2, PERTAINING TO AD VALOREM TAXES, AND SECTIONS 82-64 AND 82-66, PERTAINING TO TAX ON LODGINGS, TO CHANGE THE RATE OF INTEREST IMPOSED UPON THE DELINQUENT PAYMENT OF SAID TAXES; TO PROVIDE AN EFFECTIVE DATE; TO PROVIDE FOR SEVERABILITY; TO RESTATE AND REAFFIRM THE CODE OF GRIFFIN, GEORGIA, AS MODIFIED HEREBY; TO REPEAL ALL CODE PROVISIONS, ORDINANCES, OR PARTS THEREOF, IN CONFLICT HERewith; AND FOR OTHER PURPOSES.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF GRIFFIN, GEORGIA, AND IT IS ESTABLISHED AS FOLLOWS:

Section 1. The Code of Griffin, Georgia is hereby amended to comply with Ga. Laws 2016, Act 488, effective July 1, 2016, changing the rate of interest the state and local taxing jurisdictions may impose on delinquent taxes, from and after their due date until paid in full. Current Sec. 26-43, pertaining to Occupation Tax, Sec. 82-2, pertaining to ad valorem tax, and Secs. 82-64 and 82-66 pertaining to excise tax on short-term rentals of rooms, lodgings, and accommodations, are hereby amended accordingly:

“Sec. 26-43. Civil penalty and interest.

A penalty is imposed on each business and practitioner of a profession or occupation which or who fails or refuses to apply for and obtain appropriate registration and to pay any and all administrative fees and occupation taxes required by this article prior to such fees and taxes becoming delinquent. Such penalty shall be in the amount of ten percent of the administrative fee and occupational tax determined to be due and owing under the provisions of this article. Such delinquency shall also bear interest at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in Statistical Release H. 15, or any publication that may supercede it, plus 3 percent, to accrue monthly. Such annual interest rate shall be determined for each calendar year based on the first weekly posting of Statistical Release H. 15 on or after January 1 of each calendar year. Interest shall begin to accrue from the date the tax is due until the date the tax is paid. Any period less than one month shall be considered to be one month.

Sec. 82-2. - Due date; payment; interest on past due taxes.

(a) All ad valorem taxes shall be due and payable in full within 60 days after notice, unless the due date falls on a Saturday, Sunday, or legal holiday, in which case it shall be postponed until the first day following which is not a Saturday, Sunday, or legal holiday. Supplemental ad valorem taxes and special assessments shall be due and payable on the date set forth in the ordinance imposing the tax or assessment.

(b) All taxes and assessments imposed by the city shall be paid in full in legal tender of the United States; except where specially authorized by law or ordinance of the board of commissioners, no partial payments shall be accepted.

(c) Taxes and special assessments shall bear interest at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in Statistical Release H. 15, or any publication that may supercede it, plus 3 percent, to accrue monthly. Such annual interest rate shall be determined for each calendar year based on the first weekly posting of Statistical Release H. 15 on or after January 1 of each calendar year. Interest shall begin to accrue from the date the tax is due until the date the tax is paid. Any period less than one month shall be considered to be one month. The finance officer may waive the collection of any interest, in whole or in part, due the city on unpaid taxes or assessments whenever or to the extent that he reasonably determines that the delay in payment was attributable to the action or inaction of his department.

Sec. 82-64. - Collection by innkeeper; receipt to occupant; reporting and remittance of taxes collected.

Every innkeeper in the city shall collect a tax of eight percent on the amount of rent from the occupant unless an exemption is provided under [section 82-65](#). The innkeeper shall provide a receipt to each occupant, which receipt shall reflect both the amount of rent and the amounts of this and other taxes applicable. This tax shall be due from the occupant, and shall be collected by the innkeeper at the same time that the rent is collected. The innkeeper shall be liable to the city for the full amount received or collected as tax, whether collected appropriately or inappropriately; and for any amount of tax that should have been collected, but was not.

(1) Liability of innkeeper. Any person who receives or collects the tax or any consideration represented to be the tax from another person holds the amount so collected in trust for the benefit of the city and is liable to the city for the full amount collected, plus penalty and interest. An individual who controls or supervises the collection of the tax from another person, or an individual who controls the accounting for or remittance of the tax, and who willfully fails to remit or cause to be remitted the tax is liable as a responsible individual for an

amount equal to the tax not remitted or caused to be remitted, plus penalty and interest. The dissolution of a corporation, partnership or other business or fraternal association does not affect a responsible individual's liability under this sub-section. Furthermore, the liability imposed by this sub-section shall be in addition to any other penalty provided by law.

(2) Return; remittance; time of filing; innkeeper required to file; contents. On or before the 20th day of the month succeeding each monthly period, a return for the preceding monthly period together with appropriate remittance shall be filed with the city tax and license clerk. The return shall report the gross rent, taxable rent, exempt rent, amount of tax collected or otherwise due for the period, and such other information as may be required by the tax and license clerk. However, if the estimated tax liability for any monthly period shall exceed \$2,500.00 for an innkeeper who, in the prior fiscal year remitted tax greater than \$2,500.00 in any three consecutive months, such lodging provider shall file an estimated return and remit not less than 50 percent of the estimated tax liability for the monthly period by the 20th day of that same monthly period. The amount of tax so remitted shall be credited against the amount to be due with the regular return for the monthly period to be filed on the 20th day of the succeeding month.

(3) Extension of time of filing; authority; requirements; remittance; penalty and interest. The board of commissioners may, for good cause, extend the time for making returns for not longer than 30 days. No extension shall be granted more than once in any calendar quarter. An innkeeper granted an extension shall remit a tax equaling not less than 100 percent of the tax paid for the corresponding period of the prior fiscal year; such remittance to be made on or before the date the tax would otherwise come due without the grant of extension. No penalty or interest shall be charged during the first ten days of the extension period. Thereafter, interest shall be collected on the unpaid balance at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in Statistical Release H. 15, or any publication that may supercede it, plus 3 percent, to accrue monthly. Such annual interest rate shall be determined for each calendar year based on the first weekly posting of Statistical Release H. 15 on or after January 1 of each calendar year. Interest shall begin to accrue from the date the tax is due until the date the tax is paid. Any period less than one month shall be considered to be one month.

(4) Collection fee allowed innkeepers. Innkeepers collecting the tax shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting and paying the amount due, if the amount is not delinquent at the time of payment. The rate of the deduction shall be three percent of the amount due, but only if the amount due was not delinquent at the time of payment.

Sec. 82-66. - Due date of taxes; payments; civil penalties and interest.

(a) Due date of taxes. All amounts of such tax shall be due and payable to the city tax and license clerk monthly on or before the 20th day of the month next succeeding the respective monthly period. The tax shall become delinquent for any monthly period after the 20th day of each succeeding month during which it remains unpaid.

(b) Civil penalty and interest for failure to pay tax by due date. An innkeeper who fails to make any return or to pay the amount of tax as prescribed, shall be assessed a specific civil penalty to be added to the tax in the amount of five percent of the amount due or \$5.00, whichever is greater, if the failure is for one month or less; and an additional five percent or \$5.00, whichever is greater, for each additional month or fraction thereof in which such failure shall continue; provided, however, that the aggregate penalty for any single violation shall not exceed 25 percent or \$25.00, whichever is greater. Delinquent amounts shall bear interest at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in Statistical Release H. 15, or any publication that may supercede it, plus 3 percent, to accrue monthly. Such annual interest rate shall be determined for each calendar year based on the first weekly posting of Statistical Release H. 15 on or after January 1 of each calendar year. Interest shall begin to accrue from the date the tax is due until the date the tax is paid. Any period less than one month shall be considered to be one month.

(c) Acceptance of delinquent return and remittance without imposing penalty and interest; authority; requirements. If the failure to make any return or to pay the amount of tax by the due date results from providential cause shown to the satisfaction of the governing authority of the city by affidavit attached to the return, and remittance is made within ten days of the due date, such return may be accepted exclusive of penalty and interest.

(d) Waiving of penalty and interest; authority. O.C.G.A. § 48-2-41, relating to the authority to waive interest, and § 48-2-43, relating to the authority to waive penalty, shall apply; provided, however, that the governing authority shall stand in lieu of the Georgia Commissioner of Revenue, and the city shall stand in lieu of the state.

(e) Penalty for fraud. In the case of a false or fraudulent return, or of failure to file a return where willful intent exists to defraud the city of any tax due, a civil penalty of 50 percent shall be assessed.”

Section 2. All ordinances and Code sections, or parts thereof, in conflict with the foregoing are expressly repealed.

Section 3. Should any provision of this ordinance be rendered invalid by any court of law, the remaining provisions shall continue in force and effect until amended or repealed by action of the municipal governing authority.

Section 4. Except as modified herein, The Code of Griffin, Georgia, is hereby reaffirmed and restated. The codifier is hereby granted editorial license to include this amendment in future supplements of said Code by appropriate section, division, article or chapter.

Section 5. This ordinance shall become effective immediately upon adoption on second and final reading.

First Reading: September 13, 2016

Second Reading: September 27, 2016