



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 imposes the Hotel/Motel Tax related to your complaint concerning inappropriate expenditures of these revenues?

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(a) 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)(3.5) | <input type="checkbox"/> 48-13-51(a)(4.5) |
| <input type="checkbox"/> 48-13-51(a)(2.1) | <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)(3) | <input type="checkbox"/> 48-13-51(a)(4) | <input type="checkbox"/> 48-13-51(a)(4.6)(B) |
| <input type="checkbox"/> 48-13-51(a)(3.1) | <input type="checkbox"/> 48-13-51(a)(4.1) | <input type="checkbox"/> 48-13-51(a)(4.7) |
| <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) |
| <input type="checkbox"/> 48-13-51(a)(3.3) | <input type="checkbox"/> 48-13-51(a)(4.3) | <input type="checkbox"/> 48-13-51(a)(5.1) |
| <input type="checkbox"/> 48-13-51(a)(3.4) | <input type="checkbox"/> 48-13-51(a)(4.4) | <input type="checkbox"/> 48-13-51(a)(5.2) |
| | | <input type="checkbox"/> 48-13-51(b) |

4. Have you reviewed the paragraph of O.C.G.A. 48-13-51(a) or 51(b) indicated above and do you understand the expenditure requirements specified therein?

- Yes
- No

5. From reading O.C.G.A. 48-13-51, did you note that in most instances a local government may use a portion of Hotel/Motel Tax revenues for general government operations and services?

- Yes
- No

6. Is there an entity(s) other than the local government named in Question 1 involved in your complaint? If yes, name the entity(s) below. If no, enter “N/A.”

Complaint filing deadline: **June 1.**



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7. Is your complaint related to expenditures of Hotel/Motel Tax revenues that are contrary to 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

8. If known, in what time period did the expenditure of Hotel/Motel Tax revenues that is the subject of your complaint take place? (check all that apply)

- Within last 12 months
- Within last 24 months
- Unknown

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

10. Please use the space below and on the following page to describe your complaint in as much detail as possible. 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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11. 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

11. 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 _____

*Phone _____

Fax _____

E-mail _____

12. 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 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.

Complaint filing deadline: **June 1**.