



City Council Meeting - Final

May 19, 2025
7:00 PM

F. ORD2025-005 Approve ORD2025-005 for an amendment to Section 94 -52 of the Smyrna Code of Ordinances dealing with the imposition and rate of Hotel Motel tax so as to update the ordinance consistent with state law and authorize the Mayor to sign and execute all related documents.



City of Smyrna

Issue Sheet

A Max Bacon
City Hall
2800 King Street
Smyrna, GA 30080

File Number: ORD2025-005

Agenda Date: 5/19/2025

In Control: City Council

File Type: Ordinance

Agenda Section:
Formal Business

Department: Administration

Agenda Title:

Approve ORD2025-005 for an amendment to Section 94 -52 of the Smyrna Code of Ordinances dealing with the imposition and rate of Hotel Motel tax so as to update the ordinance consistent with state law.

Ward 3 Councilmember - Travis Lindley

ISSUE AND BACKGROUND:

At the request of the Cobb-Marietta Coliseum and Exhibit Hall Authority the city previously approved an Amended and Restated Funding and Operating Agreement. As the Cobb-Marietta Coliseum and Exhibit Hall Authority prepares its financing, the city needs to update its ordinance dealing with the imposition and rate of Hotel Motel tax so as to update the ordinance consistent with state law and allows the levy through the term of the previously approved contract. This amendment extends the authorization of the levy from December 31, 2028, to December 31, 2053 as allowed by state law.

RECOMMENDATION / REQUESTED ACTION:

Staff recommends approval of ORD2025-005 for an amendment to Section 94 -52 of the Smyrna Code of Ordinances dealing with the imposition and rate of Hotel Motel tax so as to update the ordinance consistent with state law.

Sec. 94-52. Imposition and rate of tax.

- (a) There shall be paid a tax of eight percent of the rent for every occupancy of a guestroom in a hotel in the city.
- (b) Five percent of the eight percent of the excise tax shall be paid the Cobb-Marietta Coliseum and Exhibit Hall Authority for the following purposes:
 - (1) At least 62½ percent of the total excise tax shall be expended for the purpose of:
 - a. Promoting tourism, conventions, and trade shows.
 - b. Funding, supporting, acquiring, constructing, renovating, improving and equipping buildings, structures and facilities, including, but not limited to, a coliseum, exhibit hall, conference center, performing arts center, or any combination thereof, for convention, trade show, athletic, musical, theatrical, cultural, civic and performing arts purposes, and other events and activities for similar and related purposes, acquiring the necessary property therefor, both real and personal, and funding all expenses incident thereto, and supporting, maintaining and promoting such facilities owned, operated or leased by or to the Cobb-Marietta Coliseum and Exhibit Hall Authority.
 - c. For some combination of such purposes.
 - (2) At least 50 percent of the total excise tax shall be expended for the purpose of funding, supporting, acquiring, constructing, renovating, improving and equipping buildings, structures and facilities, including, but not limited to, a coliseum, exhibit hall, conference center, performing arts center, or any combination thereof, for convention, trade show, athletic, musical, theatrical, cultural, civic and performing arts purposes, and other events and activities for similar and related purposes, acquiring the necessary property therefor, both real and personal, and funding all expenses incident thereto, and supporting, maintaining and promoting such facilities owned, operated or leased by or to the Cobb-Marietta Coliseum and Exhibit Hall Authority.
 - (3) Amounts so expended shall be expended only through a contract with the state, a department of state government, a state authority, a convention and visitors bureau authority created by local act of the General Assembly for a municipality, the Cobb-Marietta Coliseum and Exhibit Hall Authority, or a private sector nonprofit organization or through a contract with some combination of such entities. The aggregate amount of all excise taxes imposed under this paragraph and all sales and use taxes, and other taxes imposed by the county, or the city or both on the value of rooms, lodgings and accommodations shall not exceed 13 percent provided, however, that any sales tax for educational purposes which is imposed pursuant to [Article VIII, Section VI, Paragraph IV of the Constitution](#) shall not be included in calculating such limitation., Any tax levied pursuant to this agreement shall terminate not later than December 31, 2053 , provided that during any period which there remains outstanding any obligation issued to fund a facility as contemplated by this paragraph, secured in whole or in part by a pledge of a tax authorized under this Code section , the power of the City to impose and distribute the tax imposed by this paragraph shall not be diminished or impaired and the city shall not cease to levy the tax in any manner that will impair the interests and rights of the holder of any such obligation. This proviso shall be for the benefit of the holder of any such obligation and, upon the issuance of any such obligation by the Cobb-Marietta Coliseum and Exhibit Hall Authority, shall constitute a contract with the holder of such obligation. Notwithstanding any other provision of this Code section to the contrary, as used in this paragraph, the term “fund” or “funding” shall include the cost and expense of all things deemed necessary by a local coliseum and exhibit hall authority or a downtown development authority for the construction and operation of a facility or facilities, including, but not limited to, the study, operation, marketing, acquisition, construction, financing, including the payment of principal and interest on any obligation of the local coliseum and exhibit hall authority or the downtown development authority and any obligation of the local coliseum and exhibit hall authority or the downtown development authority to refund any prior obligation of the local coliseum and exhibit hall authority or the downtown development

authority, development, extension, enlargement, or improvement of land, waters, property, streets, highways, buildings, structures, equipment, or facilities and the repayment of any obligation incurred by an authority in connection therewith; “obligation” shall include bonds, notes, or any instrument creating an obligation to pay or reserve moneys and having an initial term of not more than 37 years; “facility” or “facilities” means any of the buildings, structures, and facilities described in subparagraph (B) of this paragraph and any associated parking areas or improvements originally owned or operated incident to the ownership or operation of such facility used for any purpose or purposes specified in subparagraph (B) of this paragraph by a local coliseum and exhibit hall authority or a downtown development authority; and “downtown development authority” means a downtown development authority created by local Act of the General Assembly for a municipality pursuant to a local constitutional amendment.