



**City of East Point Customer Care  
2777 East Point Street  
East Point, Georgia 30344  
(404) 270-7010**

CITY OF EAST POINT SHORT -TERM RENTAL SALES TAX REPORT FORM

\_\_\_\_\_ MONTH \_\_\_\_\_ YEAR

THIS REPORT SHALL BE DUE AND PAYABLE ON THE 20<sup>TH</sup> DAY OF THE MONTH FOLLOWING ITS COLLECTION. IF THE 20<sup>TH</sup> FALLS ON A DAY OTHER THAN A BUSINESS DAY, THE REPORT SHALL BE DUE ON THE FOLLOWING BUSINESS DAY. ARTICLE B. HOTEL & MOTEL TAX (CODE 1959. 20-51) SEC. 5-1056

THE ABOVE MUST INCLUDE THE DETAIL LODGING REPORT FROM THE HOST EARNINGS DASHBOARD.

- |    |                                   |          |
|----|-----------------------------------|----------|
| 1. | GROSS ROOM SALES FOR MONTH        | \$ _____ |
| 2. | TAXABLE ROOM SALES                | \$ _____ |
| 3. | 8% OF THE ABOVE LINE              | \$ _____ |
| 4. | TAX DUE TO THE CITY OF EAST POINT | \$ _____ |

BILLING ADDRESS:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PLEASE REMIT PAYMENT TO:  
CITY OF EAST POINT  
CUSTOMER CARE  
SHORT-TERM RENTAL TAXES  
2777 EAST POINT STREET  
EAST POINT, GEORGIA 30344

BUSINESS NAME & ADDRESS:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
SIGNATURE

( ) \_\_\_\_\_  
PHONE NUMBER

\_\_\_\_\_  
TITLE

***Example: Collections received in April are due on the 20<sup>th</sup> of May.***

***If the 20<sup>th</sup> falls on a holiday or weekend, the payment will be due on the next business day.***

Sec. 11-9001. - Purpose.

- (a) The purpose of this article is to establish standards for short-term rentals of privately-owned residential structures used as temporary lodging, to minimize the adverse effects on surrounding properties, and to preserve neighborhood character where short-term lodging uses occur.
- (b) This article is not intended to regulate hotels, motels, inns, or non-vacation type rental arrangements including, but not limited to, boarding houses or rooming houses.

(Ord. No. 159-020, § 1, 10-27-20)

## Sec. 5-1056. - Determination, returns and payments.

- ✓ (a) *Due date of taxes.* The tax imposed by this article shall be collected from the occupant at the time of occupancy of any hotel in this city.
- ✓ (b) *Return; time of filing; persons required to file; execution.* On or before the 20th day of the month following each monthly period, a return for the preceding monthly period shall be filed with the designated official of the city, in such form as the designated official may prescribe, by every operator, liable for the payment of tax hereunder.
- (c) *Contents of return.* All returns shall show the gross rent, rent from permanent residents, taxable rent, amount of tax collected or otherwise due for the related period, and such other information as may be required by the designated official of the city.
- (d) *Delivery of return and remittance.* The person required to file the return shall deliver the return, together with the remittance of the net amount of tax due to the designated official of this city at the East Point City Hall, East Point, Georgia 30344.

(Code 1959, § 20-51)

Sec. 11-9002. - Applicability.

- (a) The allowance of short-term lodging pursuant to this article shall not prevent enforcement of additional restrictions that may be contained in subdivision covenants.

(Ord. No. 159-020, § 1, 10-27-20)

## Sec. 11-9003. - Definitions.

For the purposes of this chapter the following definitions apply:

*Dwelling unit:* One (1) or more rooms together, constituting a separate, independent housekeeping establishment for owner occupancy, or rental or lease, and physically separated from any other housing unit which may be in the same structure, and containing independent cooking and sleeping facilities for not more than one (1) family.

*Homestay host:* a permanent, full-time resident of a residential property who is present during the homestay term for the entire time lodgers are staying on the property. The host may be temporarily absent from the property for purposes related to normal residential activities, such as shopping, working, attending classes, etc.; however, a host must be at the property overnight when lodgers are present.

*Homestay lodging:* The business engaged in the rental of individual bedrooms within a dwelling unit that serves as a host's principal residence, including any single-family or accessory apartment, that provides lodging for pay, for a maximum continuous period not to exceed twenty-nine (29) consecutive days, that does not include serving food, and to which the definition of family does not apply.

*Principal residence:* The domicile where an individual has a true, fixed, permanent home and principal establishment, and to which place, whenever absent, the individual has the intention of returning. A principal residence is the one a person: i) uses as his/her mailing address; and ii) uses the address on one (1) of the following; his/her federal and state tax returns, military purposes, passport, vehicle registration, insurance policy, driver's license, bank account, or any other bill or item that requires a response; and iii) occupies for at least one hundred eighty-three (183) days during a calendar year.

*Short-term lodging:* an accommodation for transient guests where, in exchange for compensation, a dwelling unit is provided for lodging for a short period of time, not to exceed twenty-nine (29) consecutive days.

*Whole-house lodging:* a business engaged in the rental of an entire dwelling unit that provides lodging for pay, for a maximum continuous period of twenty-nine (29) days, that does not include serving food. Whole-house lodging uses are exempt from the definition of "family."

(Ord. No. 159-020, § 1, 10-27-20)

Sec. 11-9004. - License required.

It is unlawful for any person to engage in the business of short-term lodging (whole-house or homestay lodging) without a valid short-term license issued by the city. Whole-house lodging shall also be required to have a business license.

(Ord. No. 159-020, § 1, 10-27-20)

## Sec. 11-9006. - Application for license.

- (a) Property owners shall provide the name of each establishment annually with the planning and community development department by applying for a license in writing which shall contain the following information:
- (1) Name and address of the property owner(s);
  - (2) The name of the lodging business, if any, with proof of proper state registration if a corporate entity;
  - (3) Telephone number of the property owner;
  - (4) The number of guest rooms and the number of total bedrooms;
  - (5) A floor plan showing the lay out of the rooms and a site plan of the property overall identifying parking spaces for lodgers;
  - (6) Proof of any shared parking plan or rental of spaces upon which applicant will rely for the parking of lodgers;
  - (7) A short-term lodging property located within a subdivision where a functioning homeowners association exists must provide a sworn statement from the applicant that short-term lodging is not prohibited under the covenants of the HOA/subdivision.
  - (8) Proof of ownership of the property and proof of the homestay host's residency (where applicable) in a form satisfactory to the planning and community development department;
  - (9) Proof of liability insurance coverage;
  - (10) A copy of any written agreements to be used with lodgers; and
  - (11) Such other information as the planning and community development director may deem necessary for the proper protection of the city.

(Ord. No. 159-020, § 1, 10-27-20)

## Sec. 11-9008. - Requirements for maintenance of license; whole house lodging.

- (a) A license number will be assigned to each licensed establishment, which shall be clearly displayed on site along with any advertisement for lodging.
- (b) A property owner shall: i) comply with all federal, state, and local laws, including, but not limited to, occupational tax code, hotel motel tax code, zoning ordinance, building code, fire code, and environmental health regulations for the level of occupancy of the short-term lodging; and ii) not allow any party, event, classes, weddings, receptions, or other large gatherings on the premises.
- (c) All licensees shall renew licenses on an annual basis. If a license is not timely renewed the use shall be deemed terminated by the licensee.
- (d) Property owners shall be responsible for keeping liability insurance in full force and effect during all times the unit is used as a short-term lodging.
- (e) Written notice shall be conspicuously posted inside each short-term lodging unit setting forth the following information:
  - (1) The name and telephone number of the host/operator.
  - (2) The address of the lodging, the maximum number of overnight occupants, and the day(s) established for garbage collection.
  - (3) The non-emergency phone number for the City of East Point police department.
  - (4) The annual licensure documentation.
  - (5) That parties, events, classes, weddings, receptions, and other large gatherings are not permitted.
- (f) No property shall exceed a maximum of two (2) guests per room and ten (10) guests in total.
- (g) Preparation and service of food by host/operators for guests shall be prohibited. No cooking shall be permitted in individual bedrooms.
- (h) Short-term lodging licensees shall maintain records demonstrating that the home is owned by the licensee, the dates of rental for the previous three hundred sixty-five (365) days and the number of lodgers. Such records shall be made available upon request of the director of planning and community development.
- (i) The name and contact information of a local operator or agent available twenty-four (24) hours per day, who must reside within a thirty (30) mile radius of the subject property must be provided to the city.

(Ord. No. 159-020, § 1, 10-27-20)



## Sec. 11-9009. - Requirements for maintenance of license, home stay lodging only.

- (a) A license number will be assigned to each licensed establishment, which shall be clearly displayed on site along with any advertisement for lodging.
- (b) A property owner shall comply with all federal, state, and local laws, including, but not limited to, hotel motel tax code, zoning ordinance, building code, fire code, and environmental health regulations for the level of occupancy of the short-term lodging.
- (c) All licensees shall renew licenses on an annual basis. If a license is not timely renewed the use shall be deemed terminated by the licensee.
- (d) Property owners shall be responsible for keeping liability insurance in full force and effect during all times the unit is used as a short-term lodging.
- (e) Written notice shall be conspicuously posted inside each short-term lodging unit setting forth the following information:
  - (1) The name and telephone number of the host/operator.
  - (2) The address of the lodging, the maximum number of overnight occupants, and the day(s) established for garbage collection.
  - (3) The non-emergency phone number for the City of East Point police department.
  - (4) The annual licensure documentation.
- (f) Preparation and service of food by host/operators for guests shall be prohibited. No cooking shall be permitted in individual bedrooms.
- (g) Short-term lodging licensees shall maintain records demonstrating that the home is the primary residence of the licensee, the dates of rental for the previous three hundred sixty-five (365) days and the number of lodgers. Such records shall be made available upon request of the director of planning and community development.
- (h) Homestay lodging uses shall only be allowed in lawful dwelling units serving as the principal residence of a host. Only a property owner may license a homestay lodging.
- (i) The maximum number of guest rooms allowed shall be one (1) less than the total number of bedrooms in the dwelling unit, but shall in no event exceed three (3) guest rooms.
- (j) The host shall issue a parking placard to each guest parking on site

(Ord. No. 159-020, § 1, 10-27-20)

## Sec. 5-1051. - Definitions.

The following words, terms and phrases shall, for the purposes of this article and except where the context clearly indicates a different meaning, be defined as follows:

- (1) *Director of finance.* The director of finance of the City of East Point.
- (2) *Designated official.* The director of finance of the City of East Point or such other city official as may from time to time be designated.
- (3) *Guest room.* A room or series of rooms occupied or intended to be occupied, designed or arranged as temporary, short-term accommodations for living or residential purposes.
- (4) *Hotel.* Any structure or any portion of a structure, including any lodging house, rooming house, dormitory, turkish bath, bachelor hotel, studio hotel, motel, motor hotel, auto court, inn, public club or private club, containing guest rooms and which is occupied, or is intended or designed for occupancy, by guests, whether rent is paid in money, goods, labor or otherwise. It does not include any jail, hospital, asylum, sanitarium, orphanage, prison, detention or other buildings in which human beings are housed and detained under legal restraint.
- (5) *Monthly period.* The calendar months of any year.
- (6) *Occupancy.* The use or possession, or the right to the use or possession, of any room or apartment in a hotel or the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room.
- (7) *Occupant.* Any person who, for a consideration, uses, possesses, or has the right to use or possess any room in a hotel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.
- (8) *Operator.* Any person operating a hotel in the City of East Point, Georgia, including, but not limited to, the owner or proprietor of such premises, lessees, sublessees, lender in possession, licensee or any other person otherwise operating such hotel.
- (9) *Permanent resident.* Any individual, who, as of a given date, has or shall have occupied or has occupied any guest room in a hotel for at least thirty (30) consecutive days next preceding such date.
- (10) *Person.* Any individual, firm, partnership, joint adventure, association, social club, fraternal organization, joint stock company, corporation, nonprofit corporation or cooperative nonprofit membership, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit, the plural as well as the singular number, excepting the United States of America, the State of Georgia, and any political subdivision of either upon which the city is without power to impose the tax herein provided.
- (11)

*Rent.* The consideration received for occupancy valued in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction therefrom whatsoever.

(12) *Return.* Any return filed or required to be filed as herein provided.

(13) *Tax.* The tax imposed by this article.

(Ord. No. 1034-92, § 1, 7-20-92; Ord. No. 067-016, § 1, 12-19-16)

Sec. 5-1052. - Tax rate imposed.

- (a) There is levied and assessed, and there shall be paid an excise tax of eight (8) pe cent of the rent for the furnishing for value to the public of any hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value.
- (b) There is adopted herewith the following budget plan for the City of East Point for expending the proceeds of the tax imposed in subsection (a):

(Code 1959, § 20-47; Ord. No. 003-11, § 1, 4-18-11)

**Editor's note—** The budget plan adopted by Ord. No. 003-11, § 1, adopted April 18, 2011 is not set out herein but is available at the office of the city clerk.

Sec. 5-1054. - Exemptions.

No tax shall be imposed hereunder upon a permanent resident.

(Code 1959, § 20-49)

Sec. 5-1055. - Registration of operator; form and contents; certificate of authority.

- (a) Every person engaging or about to engage in business as an operator of a hotel in this city shall immediately register with the designated official of this city, on a form provided by the designated official. Persons engaged in such business must so register not later than thirty (30) days after the date this article becomes effective and the tax is imposed as set forth in section 5-1052, but such privilege of registration after the imposition of such tax shall not relieve any person from the obligation of payment or collection of tax on and after the date of imposition thereof, regardless of registration.
- (b) Such registration shall set forth the name under which such person transacts business or intends to transact business, the location of his place or places of business and such other information which would facilitate the collection of the tax as the designated official may require. The registration shall be signed by the owner if a natural person; in case of ownership by an association or partnership, by a member or partner; in the case of ownership by a corporation, by an executive officer or some person specifically authorized by the corporation to sign the registration. The designated official of the city, shall, after such registration, issue without charge a certificate of authority to each operator to collect the tax from the occupant. A separate registration shall be required for each place of business of an operator. Each certificate shall state name and location of the business to which it is applicable and shall be prominently displayed therein so as to be seen and to come readily to the notice of all occupants and persons seeking occupancy. Such certificates shall be nonassignable and nontransferable and shall be returned immediately to the designated official of the city upon the cessation of business at the location named, or upon sale or transfer of such business at that location.
- (c) Should the designated official of the city deem it necessary, in order to facilitate initial registration hereunder of persons engaged in business, or prior to the date of imposition of tax as set forth in this article, he may prescribe administrative provisions therefor, other than those provided in this section. Such provisions shall be made to effect the purposes hereof.

(Code 1959, § 20-50)

## Sec. 5-1057. - Deficiency determinations.

- (a) *Recomputation of tax.* If the designated official of this city is not satisfied with the return or returns of the tax or the amount of the tax required to be paid to the city by any person he may compute and determine the amount required to be paid upon the basis of any information within his possession or that may come into his possession. One (1) or more than one (1) deficiency determinations may be made of the amount due for one (1) or more than one (1) monthly period.
- (b) *Interest on deficiency.* The amount of the determination, shall bear interest at the rate of 0.542 percent per month, or fraction thereof from the 20th day after the close of the monthly period for which the amount or any portion thereof should have been returned until the date of payment.
- (c) *Offsetting of overpayments.* In making a determination, the designated official of the city may offset overpayment, for a period or periods, against underpayments, for another period or periods, against penalties, and against the interest on underpayments. The interest on underpayments shall be computed in the manner set forth in section 5-1058.
- (d) *Notice of designated official.* The designated official of the city, or his designated representative, shall give to the operator written notice of his determination. The notice may be served personally or by mail; if by mail such service shall be addressed to the operator at his address as it appears in the records of the designated official of the city. In case of service by mail of any notice required by this article, the service is complete at the time of deposit in the United States Post Office.
- (e) *Time within which notice of deficiency determination to be mailed.* Except in the case of failure to make a return, every notice of a deficiency determination shall be mailed within three (3) years after the 20th day of the calendar month following the monthly period for which the amount is proposed to be determined, or within three (3) years after the return is filed, whichever period should last expire.

(Code 1959, § 20-52; Ord. No. 067-016, § 1, 12-19-16)

## Sec. 5-1058. - Determination if no return made.

- (a) *Estimate of gross receipts.* If any person fails to make a return, the designated official of the city shall make an estimate of the amount of the gross receipts of the person, or as the case may be, of the amount of the total rentals in this city which are subject to the tax. The estimate shall be made for the period or periods in respect to which the person failed to make the return and shall be based upon any information which is or may come into the possession of the designated official of the city. Upon the basis of this estimate, the designated official shall compute and determine the amount required to be paid the city, adding to the sum thus determined a penalty equal to five (5) percent after 120 days with an additional five (5) percent assessed after each successive 120 days to a maximum of twenty (20) percent of the principle amount due. One (1) or more determinations may be made for one (1) or for more than one (1) period.
- (b) *Manner of computation; offsets; interest.* In making a determination, the designated official of the city may offset overpayments against penalties or the interest on the underpayments. The interest on underpayments shall be computed in the manner set forth in subsection (c) herein.
- (c) *Interest on amount found due.* The amount of the determination shall bear interest at the rate of 0.542 percent per month, or fraction thereof, from the 20th day of the month following the monthly period, for which the amount or any portion thereof should have been returned, until the date of payment.
- (d) *Giving of notice; manner of service.* Promptly after making his determination, the designated official shall give to the person written notice to be served personally or by mail in the manner prescribed for service of notice of a deficiency determination.

(Code 1959, § 20-53; Ord. No. 067-016, § 1, 12-19-16)