



Terrell Partain

Hart County Administrator
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NOTICE

RE: Hotel Accommodations Tax and State Sales Tax

Dear Sir or Madame:

Hart County is conducting a routine audit of accommodation rentals. You are hereby notified that providing the rental of a room or house requires you to be registered with Hart County and with the State of Georgia Department of Revenue as well as remit the required accommodations taxes and sales taxes. Failure to register and pay the appropriate taxes may make you liable for any penalties, interest and back taxes as set forth in County and State Laws.

Taxes paid by renters of your property are used by Hart County to promote tourism which will increase your rental occupancy rate.

The following steps are what you should follow to comply with these laws:

Hart County Accommodations tax (5% of gross rentals)

Step 1: Registration with Hart County is required. Please fill out the attached "Hart County Hotel/Motel Excise Tax Registration Form" and return it to Terrell Partain at the address listed at the top of this letter. We will then mail you a non-transferable certificate. There is no fee to register however you must register with Hart County in order to be compliant with County law.

Step 2: On or before the 20th of each month you must submit the "Hotel/Motel Excise Tax Monthly Report" with the required 5% tax. Calculate the tax owed by entering the gross rent subject to tax received on line 1. Line 2 is the 5% tax. Line 3 is a fee you are allowed to deduct (3% of the tax owed) for your processing of the tax. Line 4 is self explanatory. Line 5 is the total taxes owed that month. If you do not have any rentals in the month you do not need to submit this form.

You can download any of these forms at our website listed at the bottom of this page (click on the "updates" page). You can also read the County Ordinance by clicking on "Code of Ordinances Link" and go to chapter 78, article VII.

On the web at: www.hartcountyga.gov

State Sales Taxes

This is regulated by the State of Georgia. You are required to fill out and submit the “State Tax Registration Application”. On line 8 you should check the box for “Sales and Use Tax”. For your convenience we have provided a link to this form at our website at this link:

<http://www.hartcountyga.gov/links.html>

560-12-2-.51 Hotels, Motels, Trailer Parks, etc. Amended.

(1) The tax applies to charges for rooms, lodgings or accommodations furnished to transients by hotels, motels, tourist camps, or any other place in which such accommodations are furnished. However, the tax shall not apply to rooms, lodgings or accommodations supplied for a period of 90 continuous days or more.

(2) The tax applies to sales or rentals of tangible personal property by such businesses, including food, beverage, radio and television.

(3) Purchases of furniture, linens, carpeting, drapes, and other tangible personal property by such businesses are taxable at the time of purchase.

(4) Charges for parking spaces in trailer parks are not subject to the tax.

Authority Ga. L. 1937-38, Extra Sess., pp. 77, et seq., as amended; Ga. Code Ann., Secs. 92-8405, 8406, 8409, 8427; Ga. L. 1951, pp. 360, 385; Ga. Code Ann., Sec. 92-3438a. Administrative History. Original Rule was filed on June 30, 1965. Amended: Original Rule entitled "Hotels, Motels, Tourist Camps, etc." repealed and a new Rule entitled "Hotels, Motels, Trailer Parks, etc." adopted. Filed January 13, 1975; effective February 2, 1975.

Sincerely,

Terrell Partain
Hart County Administrator