Public Hearing
Macon-Bibb County Commission

September 2, 2025 | 5:45 PM
City Hall
700 Poplar Street
Macon, GA 31201

Mayor Lester M. Miller
Mayor Pro Tem Seth Clark
Commissioner Valerie Wynn
Commissioner Paul Bronson
Commissioner Stanley Stewart
Commissioner Joey Hulett
Commissioner Raymond Wilder
Commissioner Bill Howell
Commissioner Donice Bryant
Commissioner Brendalyn Bailey

1. **Call to Order**
   Mayor Lester M. Miller

2. **Approval of Minutes**
   a. Approval of minutes from the August 19, 2025 Public Hearing (Sponsored by: Lester M. Miller, Mayor)

3. **Change to the Macon-Bibb County Code of Ordinances**
   a. An Ordinance Of The Macon-Bibb County Commission To Amend Article VII Of Chapter 26 Of The Macon-Bibb County Code Of Ordinances, Relating To Occupation Taxes, For The Purpose Of Establishing A New Classification Of Occupation Taxes For Tourist Courts And Short-Term Vacation Rentals; To Prescribe Regulations Therefor And Penalties For Violations; To Provide For Audit And Enforcement Thereof (Sponsored by: Lester M. Miller, Mayor)

MINUTES OF THE
MACON-BIBB PUBLIC HEARING MEETING
August 19, 2025 – 5:45 PM

The public hearing was called to order by Mayor Lester M. Miller.

COMMISSIONERS PRESENT:	**STAFF PRESENT:**
Mayor Lester M. Miller	Dr. Keith Moffett, County Manager
Mayor Pro Tem Seth Clark	Julie Moore, Asst. County Manager
Commissioner Valerie Wynn	Alex Morrison, Director of Place
Commissioner Stanley Stewart	Janice Ross, Clerk of Commission
Commissioner Joey Hulett	Michael McNeill, Chief Asst. Co. Attorney
Commissioner Raymond Wilder	Sara Davis, Sr. Asst. Co. Attorney
Commissioner Bill Howell	Adrianna Beavers, Asst. Co. Attorney
Commissioner Donice Bryant	Anna Kersey-Weckstein, Asst. Co. Attorney
Commissioner Brendalyn Bailey	Chris Floore, Communications
COMMISSIONERS ABSENT:	Edna Adams, Communications
Commissioner Paul Bronson	Olivia Water, Communications
	Emily Hopkins, Communications

1. **Call to Order**
   Mayor Lester M. Miller

2. **Abandonment Item**

   a. A Resolution Of The Macon-Bibb County Commission Authorizing The Mayor To Abandon A Certain Portion Of Right-Of-Way Running Between Broadway And Stevens Street And Removing Such Path From The Official Road Map Of Macon-Bibb County (Sponsored by: Lester M. Miller, Mayor)
   Adrianna Beavers, Assistant County Attorney, reviewed the Resolution.
   Pastor Charles Blackman, Church of God in Christ, spoke on the church's desire to purchase the property.

   There were no other comments from citizens.

Respectfully Submitted

____

Janice S. Ross
Clerk of the Commission

LEGISLATIVE SPONSORS

☑ MAYOR LESTER M. MILLER	☐ MAYOR PRO TEMPORE SETH CLARK
☐ COMMISSIONER VALERIE WYNN	☐ COMMISSIONER PAUL BRONSON
☐ COMMISSIONER STANLEY B. STEWART	☐ COMMISSIONER JOEY HULETT
☐ COMMISSIONER RAYMOND WILDER	☐ COMMISSIONER BILL HOWELL
☐ COMMISSIONER DONICE BRYANT-CATO	☐ COMMISSIONER BRENDALYN BAILEY

AN ORDINANCE OF THE MACON-BIBB COUNTY COMMISSION TO AMEND ARTICLE VII OF CHAPTER 26 OF THE MACON-BIBB COUNTY CODE OF ORDINANCES, RELATING TO OCCUPATION TAXES, FOR THE PURPOSE OF ESTABLISHING A NEW CLASSIFICATION OF OCCUPATION TAXES FOR TOURIST COURTS AND SHORT-TERM VACATION RENTALS; TO PRESCRIBE REGULATIONS THEREFOR AND PENALTIES FOR VIOLATIONS; TO PROVIDE FOR AUDIT AND ENFORCEMENT THEREOF; AND FOR OTHER LAWFUL PURPOSES.

WHEREAS, in 1961, the Georgia General Assembly and the Georgia Electorate voted to adopt a local amendment ("1961 Amendment"), which added the following language to the Georgia Constitution of 1945, which language is recorded in 1961 Ga. L. at 611:

> Provided, however, that, in the interest of the welfare of Bibb County and its inhabitants, the governing authority of Bibb County may, in its discretion and from time to time, and without further authority than provided hereby and by ratification hereof: Prescribe, levy, assess and collect license fees and taxes, either or both, against and from all persons, firm and corporations, (except those subject to regulation by the State Public Service Commission), conducting business in any area of Bibb County outside the incorporated limits of municipalities, make classifications of the same and apply to such classifications different and varying license fees and taxes, using for any such classifications any reasonable factors, including the gross and net receipts, either or both, of any such business enterprise; Business licenses. Prescribe and enforce regulations concerning any of the aforesaid business enterprises or classifications of the same and the persons, firms and corporations conducting the same. Regulations. Any such license tax and fee shall, from the time it is prescribed, be a lien upon the assets and properties of the business to which it is applicable, and may be collected in the same manner as provided by law for the collection of ad valorem taxes due to Bibb County. Any person, firm or corporation violating any applicable regulation prescribed or failing to pay any applicable license fee or tax shall be subject to prosecution and punishment, as for a misdemeanor, in the City Court of Macon.

; and

WHEREAS, in 1988, the Board of Commissioners of Bibb County elected to continue the 1961 Amendment in effect under the new Georgia Constitution of 1983, and the ordinance continuing the 1961 Amendment is recorded at 1988 Ga. L. at 5129; and

WHEREAS, there are presently no incorporated municipalities existing within Macon-Bibb County; and

WHEREAS, the Macon-Bibb County Commission finds that, by creating a distinct classification of businesses in the industry of providing overnight tourist accommodations, the occupational taxes imposed on those businesses can be adjusted so as to selectively shift a portion of the financial burden for funding public projects and government services in Macon-Bibb County to those travelers who are staying overnight; and

WHEREAS, in Letter Ruling No. LR SUT-2016-02, dated January 5, 2016, the Georgia Department of Revenue ruled that the Cobb County recreational and sports tourism services fee of $3.00 per night levied against the users of hotel rooms for rent are distinct and separate from the hotel/motel excise tax and are not themselves subject to sales and use tax if they are separately stated on the invoice provided to a hotel guest; and

WHEREAS, it is estimated that the additional occupation taxes provided herein would generate between $1,500,000.00 and $2,500,000.00 per year in additional revenues for Macon-Bibb County; and

WHEREAS, the 1961 Amendment declared that all violations of the Macon-Bibb County occupation tax regulations, or the failure to pay such taxes, shall be subject to prosecution and punishment as a misdemeanor, which is inconsistent with the current penalties provision found in Section 26-226 of the Macon-Bibb County Code of Ordinances, which currently provides:

> **Sec. 26-226. - Effect of failure to comply with article provisions; continuing in business after tax registration revocation.**
> Any persons, their managers, agents, or employees, who do business in Macon-Bibb County after the registration for said business has been revoked as provided in the next preceding section, hereby required to make occupation tax returns, and who fail to make said returns within the time and in the manner herein provided, who refuse to amend such returns so as to set forth the truth, or who shall make false returns; and any persons, their managers, agents, or employees who refuse to permit an inspection of books in their charge when authorized officers, agents, employees, or representatives of Macon-Bibb County request such inspection, during business hours of the taxpayer, for the purpose of determining the accuracy of the returns herein provided for, shall be subject to penalties provided herein.
> ; and

WHEREAS, in order to conform with the penalties provision of the 1961 Amendment, the Macon-Bibb County Commission desires to amend Section 26-226 of the Macon-Bibb County Code of Ordinances in order to declare violations of the Macon-Bibb County occupation tax provisions and regulations to be a misdemeanor under state law; and

WHEREAS, in order to provide for the compliance and enforcement of the provisions of this Ordinance, the Macon-Bibb County Commission finds that it is necessary to authorize the Tax Commissioner, or their designee, to conduct such audits and inquiries as are necessary by amending Section 26-230 of the Macon-Bibb County Code of Ordinances, which currently provides:

Sec. 26-230. - Enforcement of provisions.

It is hereby made the duty of the Tax Commissioner to see that the provisions of this article relating to occupation taxes are observed; and to summon all violators of the same to appear before the court. It is hereby made the further duty of the Tax Commissioner, their agents, and the inspectors to inspect all registrations issued by Macon-Bibb County as often as in their judgment it may seem necessary to determine whether the registration held is the proper one for the business sought to be transacted thereunder.

; and

WHEREAS, a public hearing on this ordinance was conducted on September 2, 2025, prior to its adoption into law in accordance with O.C.G.A. § 48-13-6(c); and

WHEREAS, the Macon-Bibb County Commission finds that this Ordinance is necessary and proper to promote or protect the safety, health, peace, security, and general welfare of Macon-Bibb County and its inhabitants;

NOW, THEREFORE, BE IT ORDAINED by the Macon-Bibb County Commission and it is hereby so ordained by the authority of the same that:

<u>Section 1.</u>

Article VII of Chapter 26 of the Macon-Bibb County Code of Ordinances is hereby amended by creating a new Section, being Section 26-207.1, to provide as follows:

Chapter 26 – TAXATION AND REVENUE
ARTICLE VII. – OCCUPATION TAXES
Sec. 26-207.1. – Tourist Courts and Short-Term Vacation Rentals

(a) Pursuant to the authority granted under the local constitutional amendment found at 1961 Ga. L., page 611, and continued under the 1983 Constitution of Georgia at 1988 Ga. L., page 5129, there is hereby declared to be a separate classification of businesses, to be known as "Tourist Courts and Short-Term Vacation Rentals," to which this Section shall apply.

(b) For purposes of this Section, the term "Accommodation" shall mean any room, unit of lodging, dwelling unit, site, campsite, RV or trailer site, or other accommodation or separated portion thereof, by whatever name called, which is rented for overnight use for a fee or other valuable consideration.

(c) For purposes of this Section, the term "Tourist Court" shall have the same meaning as provided in Chapter 28 of Title 31 of the Official Code of Georgia Annotated, as amended from time to time.

(d) For purposes of this Section, the term "Short-Term Vacation Rental" shall have the same meaning as provided in Article II of Chapter 7 of this Code, as amended from time to time.

(e) In addition to the administrative fee imposed under Section 26-205 of this Code, and the taxes levied based on the number of employees, as provided in Section 26-207 of this Code, as either are amended from time to time, the amount of the occupational tax levied on all Tourist Courts and Short-Term Vacation Rentals shall be calculated by adding to the above amount the following charge for each Accommodation transaction, on a per-rental-night basis:

(1)

(A) For any transaction in which an Accommodation is rented to a single party pursuant to a written agreement with a term greater than thirty days, $0.00 per rental night.

(B) Notwithstanding subparagraph (A) above, if such agreement is terminated prior to the end of the first 30 days, then the charge shall instead be $3.00 per rental night preceding the termination, and such charge shall be reported in full on the tax return encompassing the month in which the agreement was terminated.

(2) For any transaction in which an Accommodation is rented to a single party and paid for in a single payment for a term equal to or greater than seven days, but to which subparagraph (1) does not apply, $1.50 per rental night; and

(3) For any other transaction involving the rental of any Accommodation for overnight use, $3.00 per rental night.

(f) The occupational taxes imposed under this Section shall be paid and a return filed with the Tax Commissioner at a reasonable frequency of no less than once per calendar quarter, as determined by the Tax Commissioner, provided that the administrative fee imposed under Section 26-205 of this Code, and the taxes levied based on the number of employees, as provided in Section 26-207 of this Code, as either are amended from time to time, shall only be owed once per year as provided in this article.

(g) The Tax Commissioner shall develop and maintain appropriate return forms for the filing of returns, which return forms shall include information identifying, at a minimum, the filing business, the number of units of Accommodations offered for rent by the business, the number of rental nights of Accommodations actually rented for the period in question which are subject to the taxes levied under each calculation factor provided in this Section, and a calculation of the total occupation tax levied for that business.

(h) The Tax Commissioner may promulgate rules and regulations concerning the identification of Tourist Courts and Short-Term Vacation Rentals, as well as the return, estimation, collection, documentation, and enforcement of these taxes, consistent with this article.

(i) All taxes levied under this Section shall, from the day they are due, be a lien upon the assets and properties of the business to which it is applicable, and may be collected in the same manner as provided by law for the collection of ad valorem taxes, as provided in 1961 Ga. L., page 611.

Section 2.

Section 26-226 of Chapter 26 of the Macon-Bibb County Code of Ordinances is hereby amended by repealing the current section in its entirety and replacing it with the following:

Chapter 26 – TAXATION AND REVENUE
ARTICLE VII. – OCCUPATION TAXES
Sec. 26-226. - Effect of failure to comply with article provisions; continuing in business after tax registration revocation.

The following acts shall be punishable as misdemeanors when committed by any persons, their managers, agents, or employees, who do business in Macon-Bibb County, as provided in 1961 Ga. L. at 611:

(a) The violation of any ordinance provided in this Code relating to the manner of conducting any business, or any regulation promulgated pursuant to this article;
(b) The conduct of any business in Macon-Bibb County after the registration for said business has been revoked as provided in the next preceding section;
(c) The failure to make and file any returns required under this article within the time and in the manner herein provided;
(d) The failure to amend any return which is known or discovered to contain false or inaccurate information so as to set forth the truth, within thirty days from the date of filing, or the date of discovery, whichever is later;
(e) The knowing filing of false or inaccurate returns;
(f) The refusal to permit an inspection of books in their charge when authorized officers, agents, employees, or representatives of Macon-Bibb County or the Macon-Bibb County

Tax Commissioner request such inspection, during business hours of the taxpayer, for the purpose of determining the accuracy of the returns herein provided for;

(g) The willful failure to file any return due under this article; or

(h) The willful failure to pay any sums due under this article.

Section 3.

Section 26-230 of Chapter 26 of the Macon-Bibb County Code of Ordinances is hereby amended by repealing the current section in its entirety and replacing it with the following:

Chapter 26 – TAXATION AND REVENUE
ARTICLE VII. – OCCUPATION TAXES
Sec. 26-230. - Enforcement of provisions.

(a) *Enforcement.* It is hereby made the duty of the tax commissioner to see that the provisions of this article relating to occupation taxes are observed; and to summon all violators of the same to appear before the court. It is hereby made the further duty of the tax commissioner, their agents, and the inspectors to inspect all registrations issued by Macon-Bibb County as often as in their judgment it may seem necessary to determine whether the registration held is the proper one for the business sought to be transacted thereunder.

(b) *Authority of tax commissioner.* The tax commissioner shall administer and enforce the provisions of this article for the collection of the tax imposed by this article.

(c) *Records required from operators, etc.; form.* Every person or entity against whom taxes are levied under this article shall keep such records, receipts, invoices, and other pertinent papers in such form as the tax commissioner may require.

(d) *Examination of records; audits.* The tax commissioner or any person authorized in writing by the tax commissioner may examine or audit the books, papers, records, financial reports, equipment and other facilities of any person or entity against whom taxes are levied under this article and any owner or operator of any business or enterprise liable for the tax, in order to verify the accuracy of any return made, or if no return is made, to ascertain and determine the amount required to be paid.

(e) *Authority to require reports; contents.* In administration of the provisions of this article, the tax commissioner may require the filing of reports by any person or class of persons having in such person's possession or custody information relating to those business operations against which taxes are levied under this article. The reports shall be filed with the tax commissioner when required by the tax commissioner, and shall set forth such information as the tax commissioner may require.

Section 4.

The preamble of this Ordinance shall be considered to be and is hereby incorporated by reference as if fully set out herein.

Section 5.

The Mayor, the Tax Commissioner, and all other proper officers and agents of the County are authorized and directed to execute such documents and to take such other actions as may be required to accomplish the intents and purposes of this Ordinance.

Section 6.

In the event scrivener's errors shall be discovered in this Ordinance or in the Exhibits hereto after the adoption hereof, the Commission hereby authorizes and directs that each such scrivener's error shall be corrected in all multiple counterparts of this Ordinance.

Section 7.

In accordance with Sec. 1-4(c) of the Code of Ordinances of Macon-Bibb County, Georgia, the provisions of this Ordinance shall become and be made part of the Code of Ordinances of Macon-Bibb County, Georgia, and the sections of this Ordinance may be renumbered to accomplish such intention. Upon adoption, the Clerk of Commission is hereby directed to send a certified copy of this Ordinance to the publisher of the Macon-Bibb County Code of Ordinances for inclusion in future publications.

Section 8.

The sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and not mutually dependent upon each other or upon any other provisions in the Macon-Bibb County Code of Ordinances. If any sections, paragraphs, sentences, clauses, or phrases of this Ordinance shall be declared illegal by the valid judgment or decree of any court of competent jurisdiction, such illegality shall not affect any of the remaining sections, paragraphs, sentences, clauses, or phrases of this Ordinance, or any other provisions of the Macon-Bibb County Code of Ordinances.

Section 9.

In the event that this Ordinance or part thereof is found by any court of competent jurisdiction to be substantively more appropriately denominated an act of resolution by the Macon-Bibb County Commission, it is the intent of this Commission that this Ordinance or such portion thereof shall be considered to have been adopted as a resolution of the Macon-Bibb County Commission. Where any law bearing on the subject matter of this Ordinance calls for the taking of any legislative action by the governing authority of Macon-Bibb County, and such law specifies for such action to be taken by resolution or by ordinance, it is the intent of this Commission that this Ordinance satisfy such requirement, and that this Ordinance be construed accordingly.

Section 10.

All ordinances or resolutions, or parts of ordinances or resolutions in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

Section 11.

This Ordinance shall become effective upon its approval by the Mayor or its adoption into law without such approval, except that no Recreation and Tourism Fees imposed under this Ordinance shall take effect until the first day of the first calendar month next following that date which is ninety days after this Ordinance becomes effective.

SO ORDERED AND ORDAINED this _____ day of ____________________, 2025.

By:___________________________________
LESTER M. MILLER, Mayor

Attest:________________________________
JANICE S. ROSS, Clerk of the Commission

(SEAL)

Q:\ORD MACON-BIBB\2025 Miller Amending Chapter 26 To Add 26-207.1 - Occupation Taxes For Tourist Courts And Stvrs 8-27-25.Docx