

**COLUMBUS, GEORGIA**

*The Columbus Consolidated Government*

*Presents*

**The 8th Annual  
Hometown Connection**



**Partners:**

**GMA/ACCG**

**Legislative Agenda/Work Session**

**October 16, 2015**

*“Connecting the Columbus Consolidated Government to the  
Gold Dome”*

# COLUMBUS CONSOLIDATED GOVERNMENT

## 2016 PROPOSED LEGISLATIVE AGENDA

### **1. OTHER LOCAL OPTION SALES TAX (OLOST) - HOTEL/MOTEL EXEMPTION:**

The Columbus Consolidated Government is requesting that the Local Legislative Delegation to the General Assembly introduce legislation to amend O.C.G.A. 48-8-96 (h) (1) so that it only applies to LOST referenda held after January 1, 2011, thereby leaving the original two exemptions contained in the 2004 legislation in place in Columbus, Georgia. (Requested by Councilor Henderson)

#### **Explanation:**

Legislation would reinstate the original exemptions related to hotel lodging and vehicle sales for any LOST referenda held after January 1, 2011.

### **2. SALES TAX ACCOUNTABILITY AND TRANSPARENCY USER SAFEGUARD (POINT OF SALES DATA):**

The Columbus Consolidated Government is requesting the state take necessary steps to ensure the full collection and timely remittance of all sales and use taxes due to the state and to local governments, whether such steps include additional funding for the Department of Revenue for audits and compliance purposes, privatizing sales tax collections or allowing local governments to collect and audit local sales taxes locally. (Carry over 2010/11/12/13/14/15) (Requested by mayor, city manager and, Finance Director)

#### **Explanation/Example:**

1. Require the Department of Revenue to collect data showing sales tax collections in cities;
2. Fully capture all data, whether electronically or manually filed;
3. Require the Department of Revenue to share sales tax data for collections within municipal boundaries;
4. To the extent required to protect taxpayers, support confidentiality and privacy of information shared with cities;
5. Support efforts to increase audits to ensure compliance; and,
6. Allow for more timely remittance of sales tax dollars to local governments. (added 11/14/14).

### **3. 911 SURCHARGE – INCREASE:**

Introduce/support legislation to increase 911 fees from \$1.50 to \$2.50 for telephone landlines and wireless phones from \$1 to \$2.50. (Carry over from previous years) (Requested by Pam Hodge, Deputy City Manager)

#### **Explanation:**

The revenue generated by the landline, wireless and prepaid phones does not currently support the operation of the E911 function. The E911 function for the past four fiscal years has been subsidized from the General Fund and the Other Local Option Sales Tax Fund for a total of \$2.4 million. The E911 fees from the landline phones have continued to decline almost 10% over the last three years.

#### **4. THAW THE FREEZE:**

Request that local delegation to the Georgia General Assembly introduce local legislation to sunset the Columbus Georgia Homestead Assessment Freeze found at Ga. L. 1981, p. 1926 and substitute a new homestead exemption tax system effective for all homestead purchases after January 1, 2017. (Requested by Mayor)

##### **Explanation:**

This proposal would sunset the Columbus Georgia Homestead Assessment Freeze found at Ga. L. 1981, p. 1926 for all homestead property transferred after January 1, 2017. Homeowners who are currently under the freeze or who purchase homesteads on or before January 1, 2017 shall continue under the current homestead assessment freeze. Persons purchasing homes after January 1, 2017 shall receive a \$20,000 homestead exemption beginning in the 2018 tax year. If local legislation as proposed is adopted, then the same shall appear for ratification at referendum in November, 2016.

#### **5. REPEAL OF HOTEL DESTINATION FEE IMPOSED BY HB 106 2015 SESSION**

This item requests repeal Section 3 of HB 106, to be codified as O.C.G.A. §48-13-50.3, which imposes a \$5 per night fee on hotel lodging, as part of the transportation funding plan enacted by HB 170. (Requested by Councilor Pugh)

##### **Explanation:**

This fee will unfairly burden Georgia businesses and visiting families who are already supporting transportation funding through other taxes. This surcharge constitutes another tax upon consumers within the Columbus market and hampers the ability of Columbus hotels to maintain room rates. In addition, in Columbus and other cities near a border, it will give hoteliers in adjacent states a competitive advantage. The fee was added as part of an amendment to HB 170 which was made late in the session and was not extensively debated.

#### **6. PERSONAL TRANSPORTATION VEHICLES (PTV'S):**

This item requests an amendment to the provisions of O.C.G.A. §40-6-365(c)(3) which governs the ability of local governments registration of PTV's which are allowed to be used on public streets in specifically designated areas. The amendment would allow inspection and registration of such vehicles annually instead of once every five years. (Requested by Councilor Davis)

##### **Explanation:**

This Council has recently enacted an ordinance allowing the use of PTV's on certain designated streets in the Uptown area. Due to state law restrictions, registration was only able to be required every 5 years. Annual registrations are requested to better protect the safety of citizens in areas where PTV's are permitted.

#### **7. LEGISLATIVE VETTING PERIOD:**

Request that the local delegation support proposed statewide legislation to call for a forty-eight hour vetting period to any substantive amendment to legislation pending on the floor before either house of the legislature before final adoption of the legislation. (Request of Councilor Davis)

**Explanation:**

In the past, substantive amendments have been made to legislation immediately prior to its approval to incorporate provisions which had a significant impact on the interests of this community which were not able to be openly debated and considered. For example, two of the requests on this agenda request reversal of last minute additions to major pieces of legislation.

**A RESOLUTION**

No. \_\_\_\_\_

**A RESOLUTION REQUESTING THAT THE LOCAL LEGISLATIVE DELEGATION INTRODUCE/SUPPORT LEGISLATION TO AMEND O.C.G.A. FOR HOTEL/MOTEL TAX REVENUE TO NOT BE DIVERTED TO NON-TOURISM RELATED PURPOSES.**

**WHEREAS**, through contract with the convention & visitors bureau, the chamber of commerce and/or other non-profit 501c6 a municipality invests in marketing their entire geographic area and all of its assets as a destination for leisure and business travelers; and,

**WHEREAS**, hotel/motel tax was originally created so that local governments would not have to bear the full burden of the cost of marketing to attract travelers; and,

**WHEREAS**, the Mayor and Council have discussed issues important to the efficient operation of the Columbus Consolidated Government and the quality of life for its citizens; and,

**WHEREAS**, this issue requires action in the 2016 General Assembly Session.

**NOW, THEREFORE, THE COUNCIL OF COLUMBUS, GEORGIA HEREBY RESOLVES AS FOLLOWS:**

That the local Legislative Delegation introduce/support legislation for Hotel/Motel Tax revenue to not be diverted to non-tourism related purposes.

Introduced at a regular meeting of the council of Columbus, Georgia, held the \_\_\_\_\_ day of \_\_\_\_\_, 2015 and adopted at said meeting by the affirmative vote of \_\_\_\_\_ members of said Council.

Councilor Allen voting	_____.
Councilor Baker voting	_____.
Councilor Barnes voting	_____.
Councilor Tom Buck voting	_____.
Councilor Davis voting	_____.
Councilor Henderson voting	_____.
Councilor Huff voting	_____.
Councilor Thomas voting	_____.
Councilor Turner Pugh voting	_____.
Councilor Woodson voting	_____.

\_\_\_\_\_  
Tiny B. Washington, Clerk of Council

\_\_\_\_\_  
Teresa Pike Tomlinson, Mayor

**A RESOLUTION  
No.**

**WHEREAS**, the Columbus Finance Department and other officials of Columbus, Georgia have requested information concerning sales tax data from the Georgia Department of Revenue on many occasions;

**WHEREAS**, other consolidated governments and cities and counties of similar size have also requested the same information in the past;

**WHEREAS**, O.C.G.A. Section 48-2-15(d) allows cities with populations greater than 350,000 to request any pertinent tax information from state tax returns by resolution to the State Revenue Commissioner;

**WHEREAS**, this Council deems it appropriate to request an amendment to O.C.G.A. Section 48-2-15(d) to allow similar requests by consolidated governments or cities or counties with a population greater than 170,000.

**NOW, THEREFORE, THE COUNCIL OF COLUMBUS, GEORGIA HEREBY RESOLVES:**

We hereby respectfully request that the local delegation to the Georgia General Assembly introduce general legislation at the 2016 Session of the Georgia General Assembly to amend O.C.G.A. Section 48-2-15(d) so as to permit consolidated governments or cities or counties with a population greater than 170,000 to request any pertinent tax information from state tax returns by resolution to the Georgia Commissioner of Revenue. Let a copy of this resolution be forwarded by the Clerk of Council to each member of the local delegation to the Georgia General Assembly.

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Introduced at a regular meeting of the Council of Columbus, Georgia held on the 13<sup>th</sup> day of October, 2015 and adopted at said meeting by the affirmative vote of \_\_\_\_\_ members of Council.

- Councilor Allen voting \_\_\_\_\_.
- Councilor Baker voting \_\_\_\_\_.
- Councilor Barnes voting \_\_\_\_\_.
- Councilor Buck voting \_\_\_\_\_.
- Councilor Davis voting \_\_\_\_\_.
- Councilor Henderson voting \_\_\_\_\_.
- Councilor Huff voting \_\_\_\_\_.
- Councilor Pugh voting \_\_\_\_\_.
- Councilor Thomas voting \_\_\_\_\_.
- Councilor Woodson voting \_\_\_\_\_.

A RESOLUTION  
NO. \_\_\_\_\_

WHEREAS, 1981 Ga. Laws, page 1926, implemented a homestead assessment freeze in Columbus, Georgia which was ratified by voters in November, 1982;

WHEREAS, the attached draft local legislation would sunset the Columbus, Georgia homestead assessment freeze and substitute a new homestead exemption tax system effective for all homestead purchases after January 1, 2017;

WHEREAS, the draft local legislation would continue the current homestead assessment freeze for purchasers of homesteads on or before January 1, 2017; purchasers of homesteads after January 1, 2017 would be eligible for a \$20,000 homestead exemption beginning in the 2018 tax year;

WHEREAS, this Council desires that the local delegation to the Georgia General Assembly introduce the attached local legislation at its 2016 Session, with voter ratification set at the general election to be held in November, 2016.

NOW, THEREFORE, THE COUNCIL OF COLUMBUS, GEORGIA HEREBY RESOLVES:

We hereby respectfully request that the local delegation to the Georgia General Assembly introduce the attached local legislation to sunset the Columbus, Georgia homestead assessment freeze and substitute a new homestead exemption tax system effective for all homestead purchases after January 1, 2017. Let a copy of this resolution be forwarded by the Clerk of Council to each member of the local delegation to the Georgia General Assembly.

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Introduced at a regular meeting of the Council of Columbus, Georgia held on the \_\_\_\_\_ day of \_\_\_\_\_, 2015, and adopted at said meeting by the affirmative vote of \_\_\_\_\_ members of Council.

Councilor Allen \_\_\_\_\_.  
Councilor Baker \_\_\_\_\_.  
Councilor Barnes \_\_\_\_\_.  
Councilor Buck \_\_\_\_\_.  
Councilor Davis \_\_\_\_\_.  
Councilor Henderson \_\_\_\_\_.  
Councilor Huff \_\_\_\_\_.  
Councilor Pugh \_\_\_\_\_.  
Councilor Thomas \_\_\_\_\_.  
Councilor Woodson \_\_\_\_\_.

A RESOLUTION

No. \_\_\_\_\_

WHEREAS, the Transportation Act, H.B.170, as amended by Section 3 of H.B. 106, both enacted in the 2015 legislative session, enacted a new code section 48-13-50.3 which imposed a \$5.00 per day fee on hotel/motel lodging effective July, 2015 to fund transportation expenditures; and,

WHEREAS, this Council is concerned that this additional fee will adversely impact the residents of Georgia, who make up a significant portion of hotel visitors to most Georgia cities, and who make up 79% of overnight hotel guests in Columbus, as these Georgians are otherwise being taxed to support the development of transportation infrastructure within the State; and,

WHEREAS, this Council finds that local businesses of Columbus are particularly adversely impacted by this destination fee, which when added to existing sales and use taxes already charged on Columbus hotel rooms results in an average tax of 23% on the average daily hotel rate, making it difficult for Columbus hotels to maintain reasonable daily rates, particularly in light of competition from hotels across the border in Alabama which are not subject to the same fee structure.

NOW, THEREFORE, THE COUNCIL OF COLUMBUS, GEORGIA HEREBY RESOLVES:

We hereby request that the local delegation to the General Assembly introduce legislation to repeal O.C.G.A. §48-13-50.3 which imposed a \$5.00 per night hotel/motel fee effective July 1,2015.

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Introduced at a regular meeting of the Council of Columbus, Georgia, held on the 13th day of October, 2015.

Councilor Allen  
Councilor Baker  
Councilor Barnes  
Councilor Buck  
Councilor Davis  
Councilor Henderson  
Councilor Huff  
Councilor Pugh  
Councilor Thomas  
Councilor Woodson



A RESOLUTION

No. \_\_\_\_\_

WHEREAS, O.C.G.A. §40-6-365(c)(5) provides that local governments may regulate the use of PTV's on its streets by requiring registration and proof of insurance once every five years for a fee not to exceed \$15.00;

WHEREAS, this Council recently passed Ordinance No. 15-8 implementing a PTV plan permitting the use and registration of PTV's on certain designated streets in the Uptown Columbus area, but based on the requirements of O.C.G.A. §40-6-365(c)(5), registration and insurance verification was limited to once every five years for a fee of \$15.00;

WHEREAS, this Council finds that in the interest of protecting the safety and welfare of pedestrians and motorists in the areas where PTV are permitted, it would be advantageous to require yearly registration and verification of adequate insurance.

NOW, THEREFORE, THE COUNCIL OF COLUMBUS, GEORGIA HEREBY RESOLVES:

We hereby request that the local delegation to the General Assembly introduce legislation to amend O.C.G.A. §40-6-365(c)(3) to allow for the annual registration and inspection of PTV's permitted for use on public streets for a fee not to exceed \$15.00.

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Introduced at a regular meeting of the Council of Columbus, Georgia, held on the 13th day of October, 2015.

Councilor Allen  
Councilor Baker  
Councilor Barnes  
Councilor Buck  
Councilor Davis  
Councilor Henderson  
Councilor Huff  
Councilor Pugh  
Councilor Thomas  
Councilor Woodson

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TINY B. WASHINGTON  
CLERK OF COUNCIL

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TERESA PIKE TOMLINSON  
MAYOR

A RESOLUTION

No. \_\_\_\_

WHEREAS, it has been noted by members of this Council that substantive changes are often made to legislation by amendment almost immediately before passage of such legislation which precludes any meaningful discussion, debate or public input with respect to such changes; and,

WHEREAS, members of this Council have heard that there is discussion of and support for legislation which would impose a specific waiting or vetting period which would restrict substantive amendments to pending legislation that were made immediately prior to passage of such legislation.

NOW, THEREFORE, THE COUNCIL OF COLUMBUS, GEORGIA HEREBY RESOLVES:

We hereby request that the local delegation to the General Assembly support any legislation introduced in either house which would impose a waiting or vetting period of up to 48 hours before legislation with significant amendments could be finally adopted.

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Introduced at a regular meeting of the Council of Columbus, Georgia, held on the 13th day of October, 2015.

Councilor Allen  
Councilor Baker  
Councilor Barnes  
Councilor Buck  
Councilor Davis  
Councilor Henderson  
Councilor Huff  
Councilor Pugh  
Councilor Thomas  
Councilor Woodson

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TINY B. WASHINGTON  
CLERK OF COUNCIL

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TERESA PIKE TOMLINSON  
MAYOR