Hotel/Motel Tax Overview

March 15, 2022
Public Works & Infrastructure (PWI) Committee

DeKalb County
GEORGIA

Hotel/ Motel Tax

- The Board of Commissioners originally approved a Hotel/ Motel excise tax of 2% in December 1997. Subsequently, this tax has increased to 8%.

- Currently, the 8% is allocated as follows:
  - 3/8 (37.5%) for county operations in unincorporated DeKalb
  - 1.5/8 (18.75%) for tourism product development
  - 3.5/8 (43.75%) for promotion of tourism

Promotion of Tourism

DeKalb County contracts with the DeKalb County Convention and Visitors Bureau (DCVB), also known as Discover DeKalb, to promote tourism, conventions, and trade shows.

County Operating Support

The portion of the Hotel/Motel Tax for county operations is used to support services provided in unincorporated DeKalb.

"Tourism product development" means the expenditure of funds for the creation or expansion of physical attractions for visitors.

Tourism Product Development
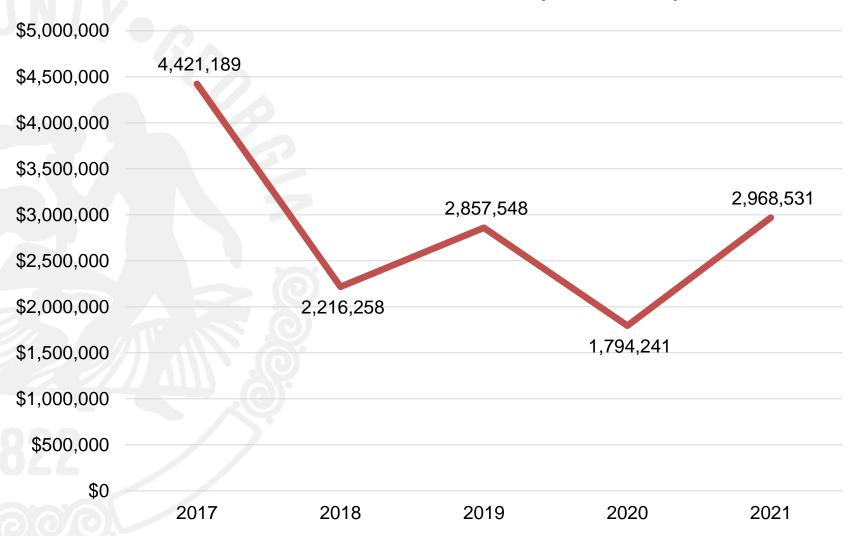
Tourism product development may include:

- Lodging for the public
- Sites for recreational vehicles, trailers, campers, or tents
- Meeting, convention, exhibit, and public assembly facilities
- Sports stadiums, arenas, and complexes
- Golf courses
- Racing facilities
- Amusement centers or parks
- Hunting/trapping/fishing preserves
- Visitor information and welcome centers
- Wayfinding signage

- Permanent, nonmigrating carnivals or fairs
- Airplanes, helicopters, buses, vans, or boats for excursions or sightseeing
- Boat rentals, boat party fishing services, rowboat or canoe rentals, horse shows, natural wonder attractions, picnic grounds, river-rafting services, scenic railroads for amusement, aerial tramways, rodeos, water slides, or wave pools
- Museums, planetariums, art galleries, botanical gardens, aquariums, or zoological gardens
- Parks, trails, and other recreational facilities
- Performing arts facilities

Hotel/Motel Tax Trend

Hotel/Motel Tax Revenue Trend (2017 - 2021)

- 2017: 4,421,189
- 2018: 2,216,258
- 2019: 2,857,548
- 2020: 1,794,241
- 2021: 2,968,531

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