



Legislation Details (With Text)

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On agenda: 11/10/2025 **Final action:**

Title: Commission District(s): All Commission Districts
A Resolution by The Board of Commissioners of DeKalb County Designating 1/8th of the Hotel-Motel Tax Revenue for An Affordable Housing Trust Fund Beginning in 2025, Pending Fund Approval

Indexes:

Attachments: 1. Substitute 2025 10.14 Item 2024-1548, 2. 2024-1548_Hotel Tax_Resolution, 3. 2024-1548 PWI Hotel-Motel Tax 2022.03.15

Date	Ver.	Action By	Action	Result
11/10/2025	1	Board of Commissioners		
11/3/2025	1	PECS-Planning, Economic Development & Community Services Committee	recommended for withdrawal	Pass
10/28/2025	1	PECS-Planning, Economic Development & Community Services Committee	recommended holding in committee	
10/14/2025	1	Board of Commissioners	deferred substitute	Pass
9/29/2025	1	PECS-Planning, Economic Development & Community Services Committee	recommended for deferral	Pass
8/26/2025	1	Board of Commissioners	deferred	Pass
7/22/2025	1	Board of Commissioners		
6/24/2025	1	Board of Commissioners		
6/10/2025	1	PECS-Planning, Economic Development & Community Services Committee	recommended holding in committee	
5/29/2025	1	Board of Commissioners	deferred	Pass
5/13/2025	1	Board of Commissioners	deferred to the next meeting	Pass
4/3/2025	1	Board of Commissioners		
2/25/2025	1	Board of Commissioners		
1/28/2025	1	Board of Commissioners		
1/14/2025	1	PECS-Planning, Economic Development & Community Services Committee	recommended for deferral	Pass
12/10/2024	1	PECS-Planning, Economic Development & Community Services Committee	recommended for deferral	Pass
12/10/2024	1	Board of Commissioners	deferred	Pass
12/3/2024	1	Committee of the Whole	Accepted to the BOC agenda and assigned	

SUBSTITUTE

Public Hearing: YES NO

Department: Board of Commissioners - District 6

SUBJECT:

Commission District(s): All Commission Districts

A Resolution by The Board of Commissioners of DeKalb County Designating 1/8th of the Hotel-Motel Tax Revenue for An Affordable Housing Trust Fund Beginning in 2025, Pending Fund Approval

Information Contact: Commissioner Edward C. “Ted” Terry

Phone Number: 404-371-4909

PURPOSE:

A resolution by the Board of Commissioners of DeKalb County designating 1/8th of the Hotel-Motel Tax Revenue for an Affordable Housing Trust Fund beginning in 2025, pending fund approval. The designated funds shall support the development, acquisition, rehabilitation, and preservation of affordable housing, as well as services that prevent homelessness and promote housing stability for low- and moderate-income households within DeKalb County. The resolution is attached and also outlines reporting, accountability, and implementation details.

NEED/IMPACT:

DeKalb County generates significant revenue through an 8% hotel-motel tax, which funds various community and public services, and dedicating a portion of this tax revenue to affordable housing would address a critical need and enhance long-term community prosperity.

In 2023, total Hotel-Motel Tax revenue was \$5,202,328. State law dictates how the funds are distributed, so \$2,167,794 went to Discover DeKalb (DCVB), \$2,066,642 was transferred to the Unincorporated Fund to support county operations, and \$1,033,321 was transferred to the CIP Fund for tourism product development projects. FY24 revenues YTD are \$4,126,518, and the distribution of the proceeds are \$1,641,308 to DCVB; \$1,526,933 to the Unincorporated Fund; and \$741,973 to tourism product development.

This co-sponsored resolution by District 2 and District 6 proposes to establish an Affordable Housing Trust Fund, within the purview of the Board of Commission, with the intent to provide a dedicated fund supporting the development, preservation, and rehabilitation of affordable housing and initiatives for housing stability. Upon approval of the Affordable Housing Trust Fund, allocating 1/8th of the existing hotel-motel tax revenue beginning with the fiscal year 2025 budget would ensure a dedicated funding source for affordable housing.

FISCAL IMPACT:

Fiscal Impact is unknown at this time.

RECOMMENDATION:

To approve the resolution and authorize the Chief Executive Officer or designee to execute all necessary documents.