

# **INSTRUCTIONS FOR REGISTERING A TOWN OF TALLULAH FALLS PUBLIC ACCOMMODATIONS FACILITY AND COLLECTING PUBLIC ACCOMMODATIONS TAX**

Complete and sign the enclosed Public Accommodation Registration Form. The enclosed Affidavit must be signed and notarized.

We must have a copy of your Driver's License, Passport, or other acceptable means of identification.

We currently do not charge a registration fee for public accommodations registration; however, you must have and maintain a valid Tallulah Falls Business License.

Once we have received all of the above information and reviewed it, we should be able to register your public accommodations facility. We will return any applications that are not complete.

Pursuant to the Town of Tallulah Falls Code of Ordinances, tax returns are due by the 20<sup>th</sup> day of the month following the end of each month. Returns are also mandatory showing \$0.00 dollars due if there are no rentals in each month. A penalty of 5% of the return amount or \$5.00, whichever is greater, will be assessed for each 30 days or fraction of 30 days during which there is a failure to file the tax return described herein.

Timely returned public accommodations taxes receive a discount as provided for on the quarterly tax return form.

A copy of the most recent Tallulah Falls Public Accommodations Ordinance is available at <https://www.tallulahfallsga.gov/short-term-vacation-rentals-hotels/> for your information.

## **FREQUENTLY ASKED QUESTIONS ABOUT THE PUBLIC ACCOMMODATIONS TAX AND SHORT-TERM VACATION RENTALS**

### **What is the public accommodations tax and who must pay it?**

The public accommodations tax is an 8% tax paid by guests at motels, hotels, lodges, campgrounds, cabins, etc., including single-family homes properly zoned for such a purpose and rented periodically for periods of 30 days or less. The owner or manager of the property collects the tax from the guest and remits the money to the county on a monthly basis. Property owners must register with the Town.

### **How does Tallulah Falls use the money collected from the tax?**

All of the funds are used to promote tourism in Tallulah Falls.

### **What guest charges are subject to the tax?**

Gross room rent, including housekeeping charges. Exemptions are: rentals greater than 30 days; meeting rooms and other facilities; or any rooms, lodging or accommodations provided without charge.

### **If my property is available for short-term rentals, what do I need to do?**

Go to <https://www.tallulahfallsga.gov/short-term-vacation-rentals-hotels/> and download the Public-Accommodations-Facility-Registration. Complete the Public Accommodations Registration form and mail it Town of Tallulah Falls, PO Box 56, Tallulah Falls, GA 30573.

After registering to pay the tax you must file a monthly tax return; even if you have no revenue for that period. The tax return may be filed and paid online. Tax payments are due monthly by the 20<sup>th</sup> of each month following the end of each month. There is a discount for on-time payments.

### **I don't advertise my property on any of the vacation rental websites, it's only by word of mouth, and only a few times a year, so must obtain a license and collect the tax from guest?**

Yes. If you are renting your property for short-term periods, you are subject to the requirements of the public accommodations tax and therefore must be registered to collect the tax from guest.

**TOWN OF TALLULAH FALLS  
PUBLIC ACCOMMODATIONS REGISTRATION**

NOTE: In accordance with applicable codes concerning the collection of the Georgia Public Accommodations Tax, all entities providing accommodations to the public are required to register with the Town of Tallulah Falls. (Please type or print clearly)

ENTITY INFORMATION

TRADE NAME (if any):

\_\_\_\_\_

TYPE OF RENTAL:

Hotel/motel  Bed & breakfast  Cabin/single-family home/condo

Multiple-family residential  Campground  Tourist home

The owner is a/an Corporation  Individual  Partnership

Name of owner: \_\_\_\_\_

Owner's phone number: \_\_\_\_\_

Owners email address: \_\_\_\_\_

Owner's mailing address: \_\_\_\_\_

E-911 address of rental property: \_\_\_\_\_

Date business began: \_\_\_\_\_

Number of rental units/rooms/lots: \_\_\_\_\_

Please list each unit and E-911 address if different from the above address (attach list to back of form if necessary)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please note if more than one property is operated by the same owner, a separate registration must be filled out for each individual property.

**Please acknowledge by initialing each paragraph below.**

\_\_\_\_\_ I acknowledge that I will keep the total number of guests allowed on any particular property so used as an STVR to that number which can safely stay on the property or premises located thereon;

\_\_\_\_\_ I acknowledge that I am subject to the International Fire Code, Rules and Regulations for the State Minimum Fire Safety Standards, and Chapter 14, Article III, Sections 14-46 through 14-56 of The Code of the Town of Tallulah Falls, Georgia;

\_\_\_\_\_ I acknowledge that I will **provide at my own expense a certification under oath by a qualified third-party inspector attesting that he or she has inspected the property that will be so used and did not find any visible or apparent violations of the Technical Codes provided for in O.C.G.A. § 8-2-20(9)(B)(i)(I)–(VIII), which pose a material risk to human health or safety;**

\_\_\_\_\_ I certify under oath that there are no deed restrictions and/or covenants applicable to a property so used that prohibit the use of that property for STVR;

\_\_\_\_\_ I certify under oath that the owner has and will maintain continuously commercial or specific STVR insurance on the property and **provide the Town with a copy of the declarations page for such policy;**

\_\_\_\_\_ I further certify under oath that there are no unpaid financial obligations to the Town;

\_\_\_\_\_ I acknowledge that I shall provide to the Town Clerk the name, address, telephone number, and e-mail for a local contact person or responsible individual of at least 18 years of age or older who is located within twenty five miles of the Town's corporate limits and is available twenty-four hours a day to respond within two hours regarding any complaint about the property or guest behavior;

Local Contact Name \_\_\_\_\_, Telephone \_\_\_\_\_

Address \_\_\_\_\_

Email \_\_\_\_\_

\_\_\_\_\_ I acknowledge that I shall notify the Town Clerk within seventy-two hours of any changes to the information required immediately above;

\_\_\_\_\_ I acknowledge that I shall notify the Town Clerk within seven days when there is a change in property ownership or management of the property used for STVR;

\_\_\_\_\_ I acknowledge that I have read and will abide by the following STVR Requirements, Rules, and Regulations which apply to all properties used for STVRs in the corporate limits of the Town and is in addition to any and all public or private covenants, ordinances, rules and regulations, or policies to which the property is subject, including but not limited to, any restrictive covenants, homeowner association covenants, subdivision rules, state or federal laws and regulations, or local ordinances.

A.) Parking – Vehicles, trailers, and watercraft shall not be parked on the right-of- way so as to hinder access to such rights-of-way and shall not be parked along any roadway which could cause safety issues, hinder access to such roadways or be in violation of any laws, regulations, or ordinances;

B.) Solid waste/trash – Trash and refuse shall not be left or stored in such a way that would cause safety or sanitary issues or violate any local, State or Federal laws;

C.) Certificate of Authority Displayed – The required Certificate of Authority shall be prominently displayed at the property;

D.) Occupancy – The number of overnight guests shall not exceed the occupancy allowed under the most current version of International Fire Code, Rules and Regulations for the State Minimum Fire Safety Standards, and Chapter 14, Article III, Sections 14-46 through 14-56 of The Code of the Town of Tallulah Falls, Georgia;

E.) Alarms and egress – Each bedroom/sleeping quarters shall have a working smoke alarm and an emergency escape or exit complying with the requirements of the most current version in effect of the International Fire Code, Rules and Regulations for the State Minimum Fire Safety Standards, and Chapter 14, Article III, Sections 14-46 through 14-56 of The Code of the Town of Tallulah Falls, Georgia, as applicable;

F.) Animals – Pets may run at large within the curtilage of the STVR property but are required to be on leash otherwise.

H.) Guidelines related to how guests must comply with the foregoing and other applicable requirements, rules, and regulations, including property specific instructions for how to comply therewith, must be made available to each guest by the owner or operator of any property used for STVRs. For purposes of this paragraph, an information sheet posted in a conspicuous place on the property shall be sufficient.

**I certify that I have read and understand the Regulations for Short Term Vacation Rentals for the Town of Tallulah Falls and will abide by the terms set out therein.**

\_\_\_\_\_  
Owner/Entity (signature)

\_\_\_\_\_  
Date

Sworn to and subscribed before me  
this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Owner/Entity (printed name)

\_\_\_\_\_  
Notary

TOWN OF TALLULAH FALLS, GA

Hotel/Motel Monthly Tax Report	
Lodging Name:	Report for Month/Year:
Business Address:	
1. Total lodging sales	
2. Less tax exempt* sales	
3. Net taxable sales (Line 1 minus line 2)	
4. Hotel/Motel Tax (8% of line 3)	
5. Total due to TOWN OF TALLULAH FALLS	
6. Late Fee (\$5 or 5% of line 5 if not paid by the 20 <sup>th</sup> , whichever is greater)	
7. Interest (1% per month from the delinquent date)	
8. Pay this amount (Add lines 5, 6, and 7)	

Every person providing transient lodging for remuneration within the incorporated boundaries of the Town of Tallulah Falls, GA must collect a tax of **8 percent (8%)** on the rent paid, \*unless the rent is for day thirty-one (31) and thereafter of stays in excess of thirty (30) continuous days; or is paid by a person who certifies in writing that their staying in lodging as a result of their residence being destroyed by fire or other casualty; or is paid by an employee or official of the State of Georgia, any of its local governments, when traveling on public business.

**IMPORTANT INFORMATION:** This report must be filed and the tax paid by the 20<sup>th</sup> of each month following the month in which the tax was collected. Example: Taxes collected in January are due by February 20<sup>th</sup>.

Remit form and payment to: Town of Tallulah Falls  
 Attn: City Clerk  
 P.O. Box 56  
 Tallulah Falls, GA 30573

I do hereby declare under penalty of law that the information contained in this report is true and correct to the best of my knowledge.

Signature:		
Title:	Phone Number:	Date:

Internal use only: Received by / date

**HOTEL-MOTEL TAX EXEMPTION WORKSHEET AS ALLOWED**  
**UNDER O.C.G.A 48-13-51(h)**

FOR THE MONTH OR PERIOD ENDING: \_\_\_\_\_

(1) Charges made for any rooms, lodgings, or accommodations provided to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty; \$ \_\_\_\_\_

(2) The use of meeting rooms and other such facilities or any rooms, lodgings, or accommodations provided without charge; \$ \_\_\_\_\_

(3) Any rooms, lodgings, or accommodations furnished for a period of one or more days for use by Georgia state or local governmental officials or employees when traveling on official business. Notwithstanding the availability of any other means of identifying the person as a state or local government official or employee, whenever a person pays for any rooms, lodgings, or accommodations with a state or local government credit or debit card, such rooms, lodgings, or accommodations shall be deemed to have been furnished for use by a Georgia state or local government official or employee traveling on official business for purposes of the exemption provided by this paragraph. For purpose of the exemption provided under this paragraph, a local government official or employee shall include officials or employees of counties, municipalities, consolidated governments, or county or independent school districts; \$ \_\_\_\_\_

(4) Charges made for continuous use of any rooms, lodgings, or accommodations after the first 30 days of continuous occupancy. \$ \_\_\_\_\_

**(5) TOTAL EXEMPTIONS** \$ \_\_\_\_\_