



BANKS COUNTY BOARD OF COMMISSIONERS /CHAMBER CVB JOINT WORK SESSION TO DISCUSS HOTEL/MOTEL TAX

Courthouse Annex Boardroom | 150 Hudson Ridge | Homer, GA 30547

Tuesday, September 10, 2024 at 5:30 PM

MINUTES

1. CALL TO ORDER

Chairman Turk called the meeting to order.

PRESENT

Chairman Charles Turk
Vice Chairman Danny Maxwell
Commissioner Chris Ausburn
Commissioner Keith Gardiner
Commissioner Bo Garrison

STAFF

County Clerk Regina Gailey
Assistant County Clerk Erin Decker

Chairman Charles Turk called the meeting to order.

2. APPROVAL OF AGENDA

Motion to approve the agenda.

Motion made by Vice Chairman Maxwell, Seconded by Commissioner Garrison.

Voting Yea: Chairman Turk, Vice Chairman Maxwell, Commissioner Ausburn, Commissioner Gardiner,
Commissioner Garrison

Vote: 5:0

All yea votes and the motion.

3. HOTEL/MOTEL TAX DISCUSSION

Those present to speak on behalf of the Chamber/CVB were Michael Houseworth, Jeremy Spratlin and Executive Director Alisha Andrews. The Commissioners and the Chamber of Commerce discussed the process to increase the hotel/motel tax.

Mr. Houseworth stated they were requesting that the county present the legislation to increase the hotel/motel tax in Banks County from 5% to 8%. This would provide funding to construct a proposed Welcome Center and space for meetings and events on property that the Chamber/CVB already has.

Commissioner Gardiner asked about an audit. Ms. Andrews stated it was in process and would be completed soon and sent to the Finance Officer.

Commissioner Garrison asked what the money had been spent on.

Commissioner Ausburn asked how much money per year was being deposited in savings accounts.

Ms. Andrews presented a transaction detail report and stated only the older savings was being invested. The newer collections were in the checking account. *(Copy of report filed in attachment to minutes Book #11-1)*

Commissioner Garrison asked if the collections were being spent every month.

Commissioner Garrison asked how much was being spent on tourism & trade?

Mr. Houseworth stated they were purchasing digital billboards, banners and a copier currently. He further stated they were here to get a direction on expenditures going forward.

Commissioner Ausburn asked if the Chamber & CVB was split? Ms. Andrews said yes.

Mr. Houseworth stated the accounts were kept separate between the Chamber and CVB.

Mr. Spratlin stated every dollar is accounted for and that maybe they needed to back up and punt on direction of expenditures.

Commissioner Ausburn stated all TCT funds must be spent during the year it is collected.

Commissioner Garrison stated they needed a simple spreadsheet showing collections and expenditures.

Commissioner Ausburn stated total CVB funds were \$1,500,000.

Mr. Spratlin stated they accumulate the money until the \$250,000 threshold is reached for investments. He also stated they had letters from DCA and the County authorizing them to spend the past funding on a Welcome Center.

Commissioner Ausburn stated that DCA needed to come back to discuss tourism, commerce & trade (TCT). He then stated concerns that we need to be legal with expenditures. He stated that all funding must be spent on TCT.

Commissioner Garrison stated concerns with losing the funding if we are not spending in compliance with the guidelines.

There is a clear-cut on how TCT funding can be spent.

Mr. Spratlin stated concerns with being able to spend the funding as fast as it is collected. He stated the law is not cut and dry. He stated there should be an agreement with the Chamber/CVB.

Commissioner Ausburn stated the county attorney issued the Chamber/CVB a letter stating the money could not be spent on the Welcome Center.

Mr. Spratlin stated they want to help with getting the additional 3% established in order to spend on the Welcome Center and in order to get it to the legislators for consideration.

Commissioner Ausburn stated he didn't hear anything from DCA concerning gray areas.

Mr. Spratlin stated ultimately it was up to the Commissioners as to how they move forward and that the Chamber/CVB was just trying to get something the county could be proud of. He said the DCA representative spoke of gray areas when he spoke at a previous meeting.

Attorney Frost stated the letter he sent to the Commissioners and the Chamber/CVB specified the items and projects on which the funding could be spent.

Commissioner Ausburn stated the law clearly stated that all TCT funding must be spent in the year it was collected. Furthermore, putting back money each year cannot happen.

Mr. Houseworth stated they needed direction on what to spend the funds on.

Commissioner Ausburn stated that if you can convince me that the percentage of the money being spent on the Welcome Center is legal, then ok.

Mr. Houseworth stated concerns with deadlines to get the request for 8% Hotel/Motel tax to the legislators.

Commissioner Ausburn asked Attorney Frost if he saw any way this could be operated in a gray area.

Attorney Frost stated no.

Mr. Spratlin stated it could be a possibility that they seek permission to spend the money on the Welcome Center since the funds were saved in the past.

Commissioner Ausburn stated if they could provide a document stating they have permission to spend the money on the Welcome Center before it was built, then he would consider it.

4. ADJOURNMENT

Motion to adjourn the meeting at 6:21 p.m.

Motion made by Commissioner Garrison, Seconded by Commissioner Gardiner.

Voting Yea: Chairman Turk, Vice Chairman Maxwell, Commissioner Ausburn, Commissioner Gardiner, Commissioner Garrison

Vote: 5:0

All yea votes and the motion.

Chairman

County Clerk