



201 Pryor Street, SW
Atlanta, Georgia 30303
Phone 404.688.0472
Toll-Free in GA 888-488-4462
Fax 404.577.6663
www.gmanet.com

Revenue Recovery Programs

Hotel/Motel Tax Recovery

Alcohol Beverage Excise Tax Recovery

Georgia Municipal Association

Revenue Recovery for Local Governments

Revenue Recovery

The Georgia Municipal Association offers services to help municipalities maximize revenue potential in the areas of Hotel/Motel and Alcohol Beverage Excise Taxes. GMA can assist municipalities in realizing additional revenue through the identification of unreported, under-reported, delinquent and otherwise uncollected revenue. The service enables cities to insure that lodging providers are accurately complying with the city's Hotel/Motel Tax ordinance and paying the city correctly. In addition, the service aids cities in confirming the revenue from alcoholic beverage excise taxes on the sale of liquor by the drink. City ordinances and forms pertaining to the administration of the taxes will also be reviewed as part of the service.

Hotel/Motel Tax

The ability to increase revenue is brought about by increasing the efficiency of the current system for identifying and collecting existing hotel/motel taxes.

The service is offered in two tiers, an analysis and compliance portion and a field audit of establishments identified as potentially non-compliant in the analysis phase. During the analysis review, the return information provided to the city by the hotel for the past three years will be reviewed to identify compliance with the city's existing ordinance and identify areas for improved compliance and

efficiency. Hotels identified through the analysis phase as having potentially under-reported tax revenue will be recommended for field audits for a more detailed analysis of their records.

Once the analysis phase is complete, a compliance review report will be submitted to the city. This report will provide the city with detailed information on each lodging provider and include recommendations for possible field audits based on analysis of the initial data. The cost for the analysis and compliance portion is \$500 per hotel. The cost of a field audit is \$500 per hotel assuming a minimum of three hotels are audited. If less than three hotels are selected for field audit the charge is \$125 per hour.

Seminar Services

The consulting team is available to provide a seminar for your hotels along with city staff to present and discuss issues pertaining to your city's ordinance and state regulations. The cost for the seminar service is \$1,000.

Alcohol Beverage Tax

The alcohol excise revenue recovery service is especially important if your city imposes a mixed drink tax.

City ordinances and policies pertaining to the administration of the taxes will be reviewed and an analysis of payment records and other information to identify potential deficiencies will be performed as part of the service.

As directed by the city, on-site examinations of businesses will be conducted and draft notices of deficiency determinations for mailing will be prepared.

The city will receive a detailed report with the analysis findings of each establishment with recommendations on methods and systems to improve compliance and collection. The cost for the service is \$125.00 per hour.

Joining the Program

GMA has already assisted over 40 participating cities in recovering over two million dollars in unreported tax revenue. Cities can participate in one or both programs through the execution of an agreement. Once the city joins the program, the project will begin within 15 days after GMA receives a signed contract from the city.

Additional information may be found on our website at www.gmanet.com/TaxRecovery.aspx.

For more information

Contact us at the GMA numbers listed above or at our direct numbers or e-mail addresses below.

Lou Comer, Director
Local Government Services
Direct phone 678.686.6260
Direct fax 678.686.6360
lcomer@gmanet.com

Pam Helton
Local Government Marketing Manager
Direct phone 678.686.6275
Direct fax 678.686.6386
phelton@gmanet.com