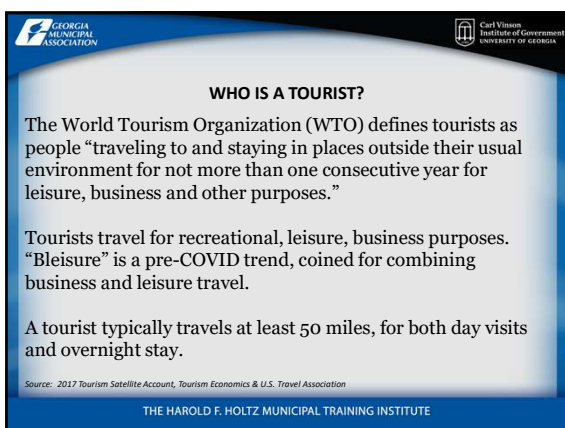




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Georgia Tourism Industry: 2019

- Generated **\$68.96 billion in total economic impact**, up 4% from 2018
- Generated **\$3.46 billion in state and local tax revenue**, up 3.7% from 2018
- **\$38.88 Billion** in direct Visitor Spending
- Drew **152.3 million visitors to Georgia**

Source: 2017 Tourism Satellite Account, Tourism Economics & U.S. Travel Association
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TOURISM CREATES JOBS

Supported **484,056 jobs** in 2019, making up 7.8% of all non-farm jobs in the state

Tourism supports operational, management, creative and executive positions in:

- Hotels and other accommodations
- Food and Beverage services
- Arts, entertainment and recreation
- Transportation
- Travel Services

Source: 2019 Georgia Tourism Satellite Account, Tourism Economics & U.S. Travel Association
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On average, each household in Georgia would need to be taxed an additional **\$919 per year to replace the tourism taxes received by state and local governments in 2018**

Source: 2019 Georgia Tourism Satellite Account, Tourism Economics & U.S. Travel Association

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UNEMPLOYMENT IMPACT

3.4% vs. 9.5%

In 2019, the unemployment rate in Georgia was 3.4 percent. Without the jobs supported by the tourism industry, it would have been 9.5 percent.

Source: 2019 Georgia Tourism Satellite Account, Tourism Economics & U.S. Travel Association

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TOURISM AS AN ECONOMIC DEVELOPMENT STRATEGY

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- Tourism engages locals as ambassadors
- Tourism assists in crisis management
- Tourism supports cultural and historic preservation




Source: 2017 U.S. Travel Association


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- Contributes to the positive quality of life factors that are often considered in the site selection process
Source: Area Development's Annual Corporate Survey
- Provides positive brand recognition with potential businesses and industries
- Impacts first impression: Company executives or entrepreneurs' first exposure to a destination may be as a visitor



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- Small business attracts travelers at every life stage looking to experience local food, culture, shopping and entertainment.
- Visitors inject spending into communities, helping support and sustain small business owners and entrepreneurs.



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- Tourism product development and promotion invigorates the economies of rural Georgia.
- Capitalizes on local resources, culture, heritage and arts to lure travelers off the beaten path.

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TOURISM POLICIES

For Product Development and Sustainability

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TOURISM DEVELOPMENT ACT



Allows certain companies that build new tourism attraction projects to maintain a portion of their sales tax revenues for 10 years.

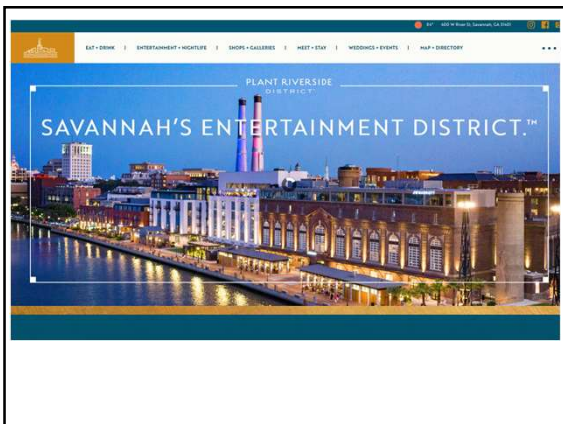
Criteria:

- Construct a qualifying project with a minimum cost of \$1 million
- Attract at least 25% out-of-state visitors following year three
- Contribute significant and positive economic impact

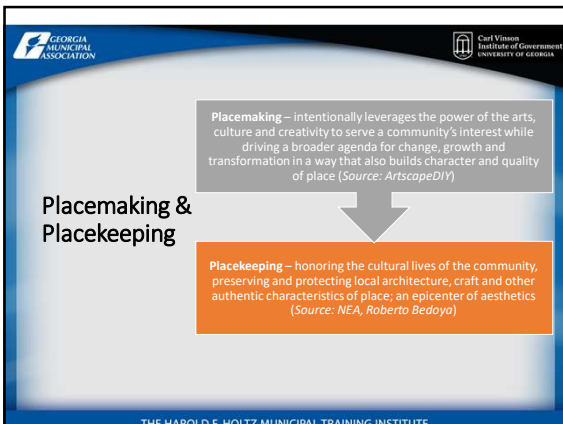
For more information, contact the Georgia Department of Community Affairs.

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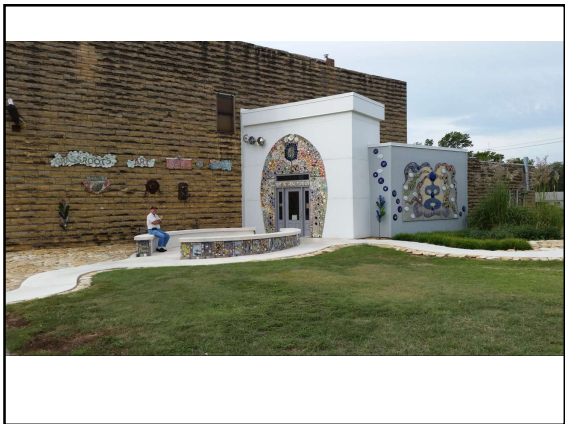
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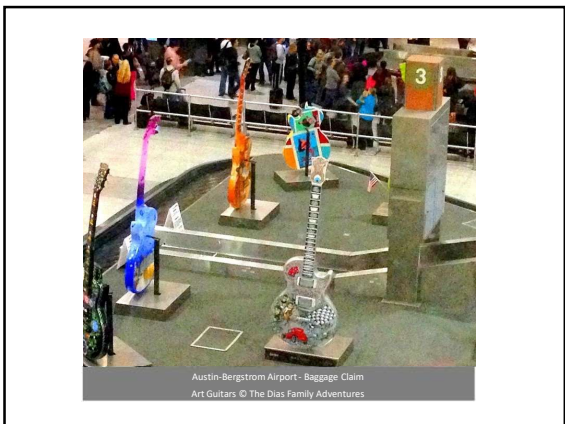
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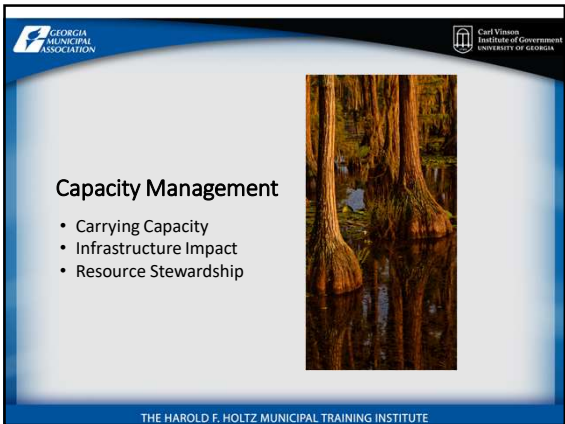
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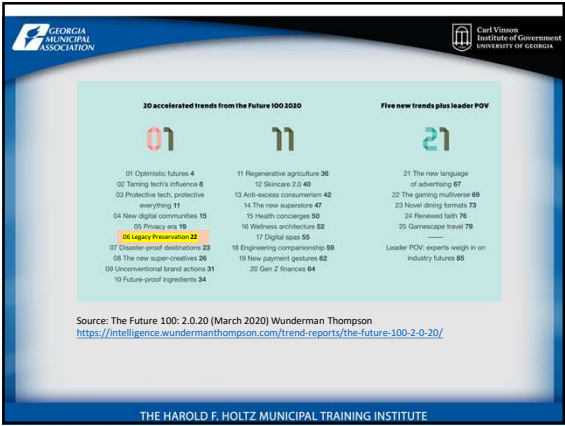
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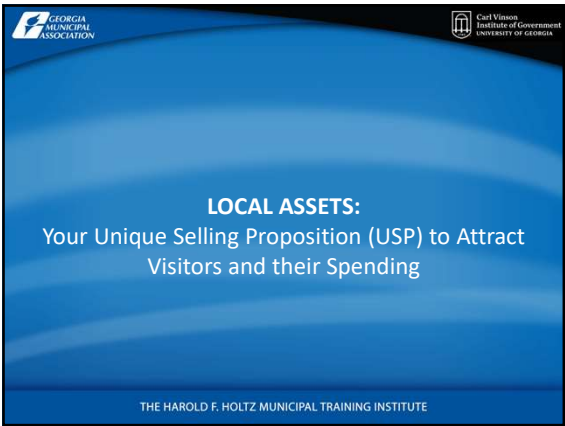
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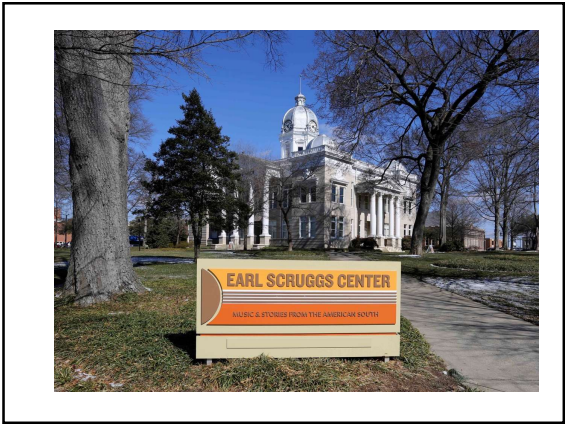
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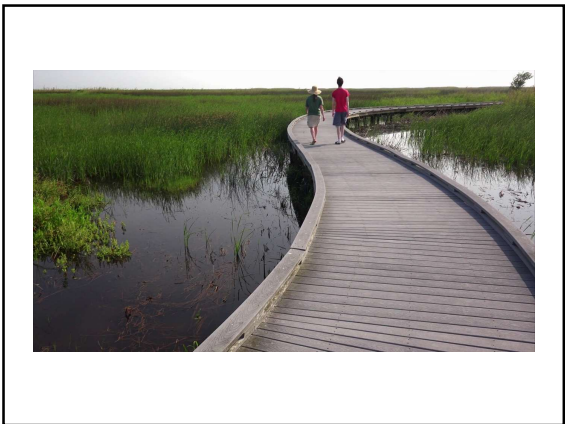
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PROFILE OF GEORGIA TRAVELERS

- Demographic Profiles
 - Age
 - Sex
 - Race
 - Household Income
- Behavior:
 - Travel Planning
 - Activities Engaged
- Origin Markets – MSAs
- Impact by County

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WELCOME

Explore Georgia Tourism Industry Portal

Tourism Industry Portal

Welcome to the industry site for Explore Georgia, the state tourism office within the Georgia Department of Economic Development (GDEcD).

<https://industry.exploregeorgia.org>

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- Outdoor recreation is the 4th largest sector of the nation's economy
- Georgia's abundant natural resources support numerous outdoor activities for all ages...Mountains, beaches, trails, state parks and wildlife management areas all attract visitors
- Georgia hosts national and international sports events from the Masters to the Super Bowl
- Georgia is home to professional and amateur sports teams statewide

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- Culinary activities were the #3 activity of visitors to Georgia in 2017
- Georgia Grown products serve as brand ambassadors, and help attract visitors to farms, markets, dairies and other spots on Georgia Grown Trails
- Georgia is experiencing explosive growth of breweries, wineries and distilleries
- Georgia's Culinary guide features the much-anticipated "100 Plates Locals Love" each year
- Tourism partners with the Georgia Restaurant Association to drive ExploreGeorgia.org visitors to businesses across the state

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- Visitation to Georgia by African Americans was more than twice the national average in 2017
- Georgia is the #1 destination for African American family reunions
- Eleven Georgia landmarks are included on the U.S. Civil Rights Trail
- Museums, theatres, historic homes and festival celebrate African American art, culture and history

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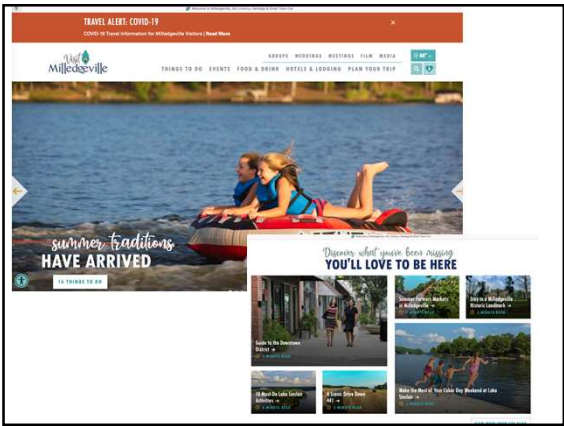
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EXPLORE DESTINATIONS | FIND THINGS TO DO | FIND PLACES TO STAY | PLAN YOUR TRIP | SEARCH

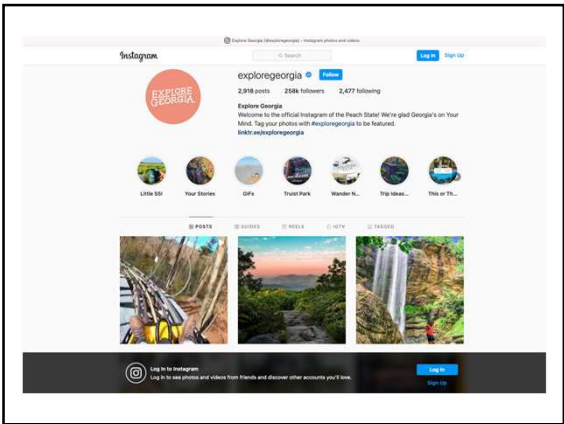
Order a FREE Travel Guide | Follow Us | Sign up for News & Events

<https://www.exploregeorgia.org>

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Butler County (Ohio) Donut Trail



Photo Credit: Butler County Visitors Bureau

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Georgia
Municipal
Association

Explore Georgia
Georgia Department of Economic
Development, Tourism Division

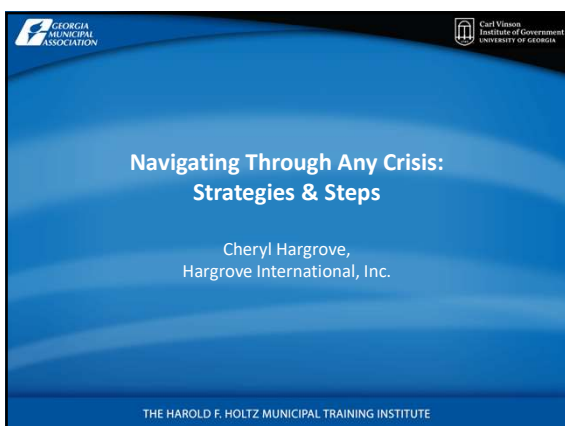
- ExploreGeorgia.org – consumer portal for information
- Industry e-Newsletter: Peach Byte
- Industry Portal: Research, Resources
- Annual print guides
- 9 Visitor Information Centers
- Global, Domestic Marketing & Sales
- Regional Marketing Managers

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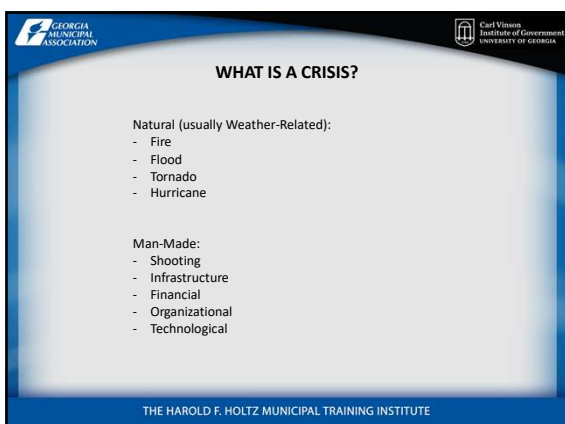
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TOURISM CRISIS STEPS

1. Pre-crisis Preparation
2. Crisis Response
3. Post-crisis Recovery

Additionally, consider:

- Media Protocols and Crisis Communications
- Crisis Response and Messaging

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TOURISM RECOVERY:

When is it safe to reopen for visitors (attractions open, staff at work, etc.)?

How do you communicate to the world your “open” status?

How do you repair the destination brand, instill public confidence, encourage positive response/action?

How do you prepare better in future? (What did you learn from this disaster?)



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LESSONS LEARNED FROM COVID-19, HURRICANES AND OTHER DISASTERS

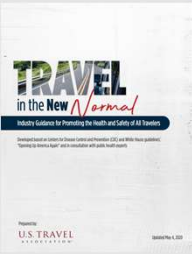
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LESSONS LEARNED FROM COVID-19, HURRICANES AND OTHER DISASTERS

- **Consistency:**
 - Messaging
 - Timely Communication
- **Clarity:**
 - Clear Instruction
 - Pro-Active Information
- **Confident Delivery:** Calm in the Storm



TRAVEL
in the New *Normal*



Industry Guidance for Promoting the Health and Safety of All Travelers

International Airports Association (IAA) and the International Air Transport Association (IATA) have published "Opening Up Airports" which is available at www.iaa-airports.org/

U.S. TRAVEL

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THANK YOU!

Cheryl Hargrove
Cheryl@HargroveInternational.com
912-638-6078

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Tourism in Georgia: Tourism Product Development

Cindy Eidson
Georgia Municipal Association
Georgia Cities Foundation

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TOURISM PRODUCT DEVELOPMENT: IDENTIFYING ASSETS

- What:** To grow your **Tourism Economy** for your community, one must continually expand, enhance or improve the quality and quantity of experiences available to visitors. By identifying and enhancing a community's tourism product efforts will ultimately help draw more visitors to the community as well as provide an overall diversified economic development strategy for bringing jobs and infusing new money into a community.
- How:** work with the ExploreGeorgia staff to help with identifying and developing tourism assets within the community.

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OPPORTUNITIES FOR TOURISM: FOCUS AREAS

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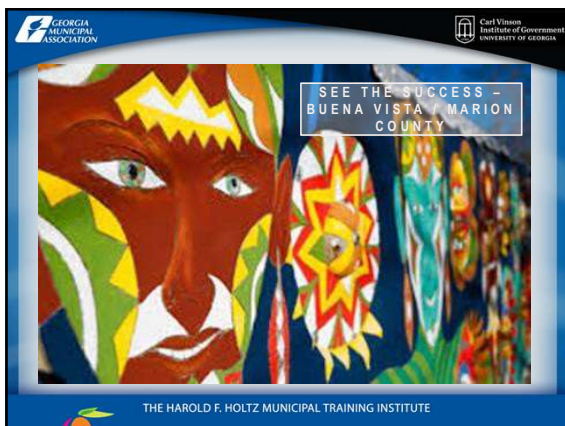
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EXPLORE GEORGIA TOURISM: PILLARS

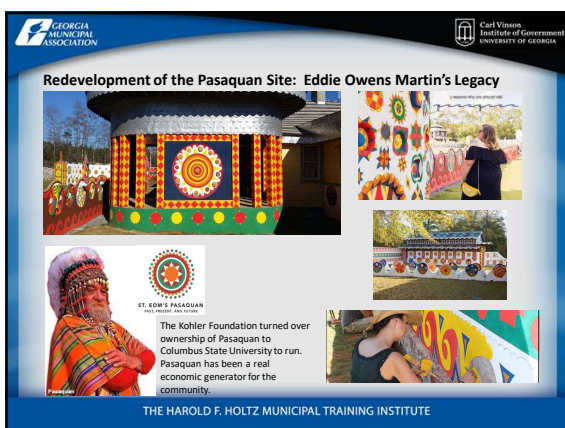
- Georgia Tourism focuses on five pillars that have been identified by marketing and stakeholder research as tracks that can uniquely position Georgia among other destinations:
 - African American Heritage and Culture
 - Film, Arts, and Music Tourism
 - Outdoor Recreation and Sports
 - Food, Drink, and Georgia Grown
 - Iconic Georgia destinations
- When identifying Tourism Product within the community use these pillars as content catalysts to facilitate increased visitation, spending, and overnight stays while strengthening brand recognition.

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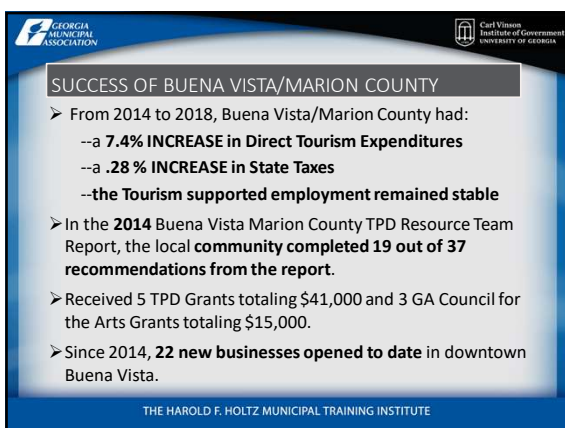
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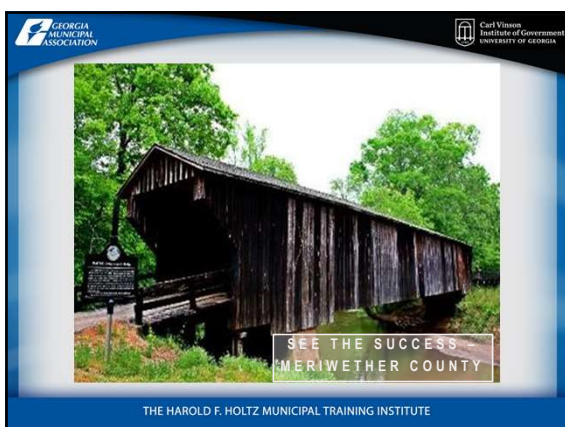
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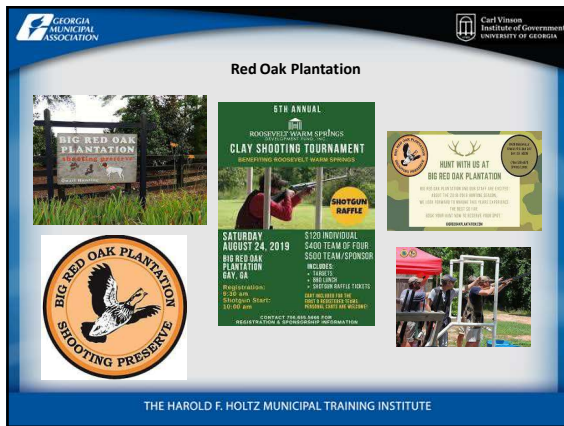
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Serenbe Playhouse Arts Partnership—Outside Plays





Charlotte's WEB Peter Pan Legend of Sleepy Hollow

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The Yarn Art of Annie Greene Exhibit – City of Greenville


THE YARN ART OF ANNIE GREENE

July 8 – August 26

Opening Reception July 8, 4 pm – 6 pm

Annie Greene's 55+ year art career is filled with awards and achievements. She is most well known for her yarn art but is also an accomplished painter and craftsman as well. She attended Albany State College and New York University, where she earned a Masters of Art Education.

After retiring from 35 years of teaching, mostly in Troup County, GA, she devoted her time to art. She originally painted in oils and acrylics, but when she started doing yarn paintings, invitations to art shows greatly increased.





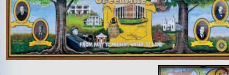
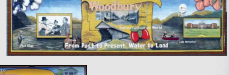



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County Mural Trail – Highlighting the Seven Cities Heritage

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Lake Meriwether Improvements

- Disc Golf
- DNR Grant
- Developed Camp Sites
- Purchased Canoes/Kayaks
- Renovated Restrooms/Shower
- Developed Walking & Hiking Trails

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Meriwether Miles Bike Ride Peaches in the Pines Event

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Flint River Access – river launch and picnic area

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SUCCESS OF MERIWETHER COUNTY

- **2014 Meriwether County TPD Resource Team**
From 2014 to 2018, Meriwether County had:
 - a **4.6% INCREASE** in Direct Tourism Expenditures
 - a **.26% INCREASE** in State Taxes
 - a **.02% INCREASE** in Local Taxes
 - the Tourism supported employment remained stable
- In the 2014 Meriwether County TPD Resource Team Report, the local community completed **34 out of 59 recommendations from the report.**
- Received 5 TPD grants totaling \$55,000, 3 GA Council for the Arts grants totaling \$13,998 and 1 Fox Institute grant totaling \$26,000.

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SEE THE SUCCESS
RANDOLPH COUNTY

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Cuthbert Arts Festival

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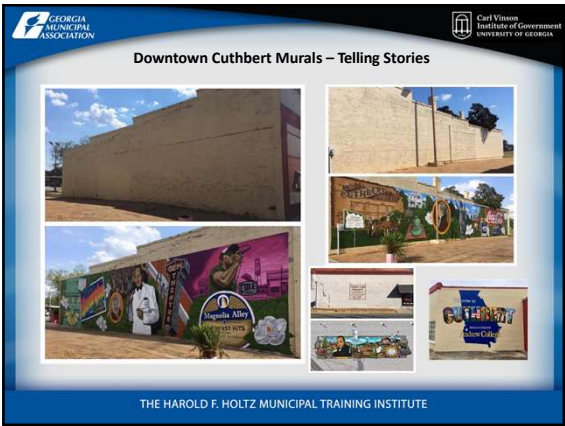
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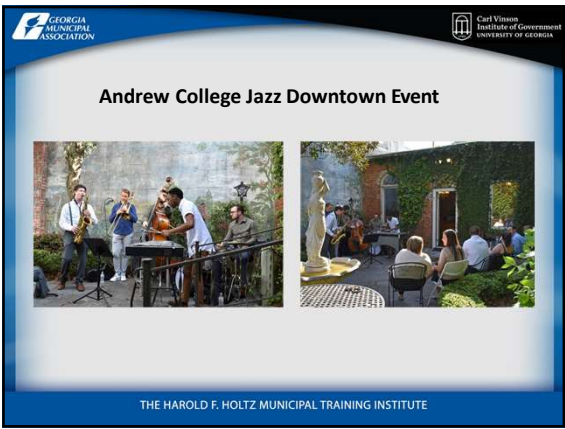
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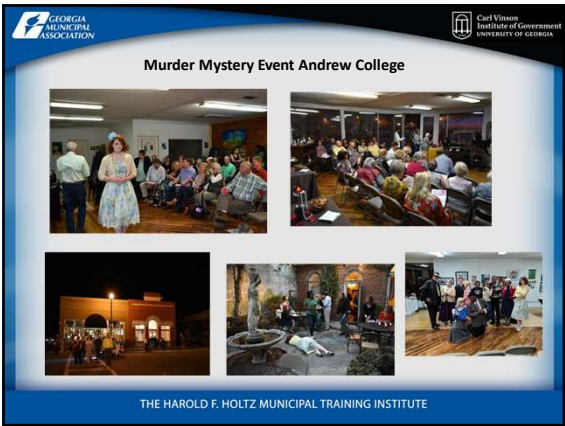
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Shellman Grain Bins

An article in the national magazine, "Progressive Farmer" brought much recognition. During this final phase, the Georgia EMC magazine, has highlighted this project. Most recently, the murals and the artist were featured in the Southwest Georgia Living Magazine, March/April 2018, with 12 pages dedicated to this project.

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Renovation of Fletcher Henderson Home

TPD Grant funds were used to renovate the hallway, the back porch, and two rooms: the dining room, which will be named the Horace Henderson Room, and a bedroom, which will be named the Irma Henderson-Jacobs Room.

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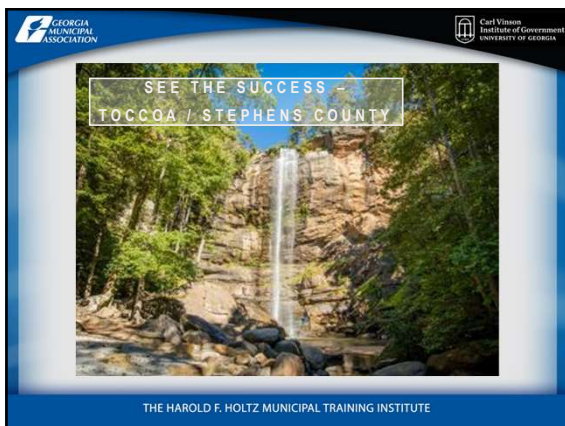
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SUCCESS OF RANDOLPH COUNTY

- From 2016 to 2018, Randolph County had:
 - a **6.8% INCREASE** in Direct Tourism Expenditures
 - a **4.3% INCREASE** in State Taxes
 - a **3.2% INCREASE** in Jobs
- In the 2016 Randolph County TPD Resource Team Report, the local community **completed 43 out of 82 recommendations from the report.**
- Received 5 TPD Grants totaling \$38,000 and 3 GA Council for the Arts Grants totaling \$7,000.

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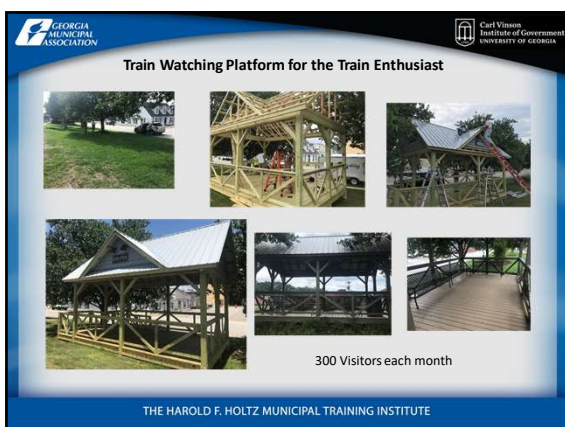
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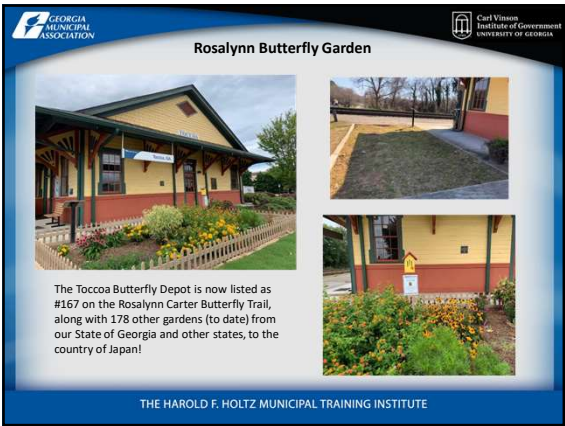
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SUCCESS OF TOCCOA/STEPHENS COUNTY

➤ **2017 Toccoa/Stephens County TPD Resource Team**

From 2017 to 2018, Toccoa/Stephens County had:

- a **4.2% INCREASE** in Direct Tourism Expenditures
- a **3% INCREASE** in State Taxes
- a **3.4% INCREASE** Local Taxes
- a **2% INCREASE** in Jobs

➤ In the 2017 Toccoa/Stephens County TPD Resource Team, the local community **completed 36 out of 88 recommendations** from the report.

➤ From **2017 to 2019**, there was a **14.8% increase in hotel room nights**.

➤ Received 4 TPD Grants totaling \$35,000 and 3 GA Council for the Arts Grants totaling \$20,000.

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DOWNTOWN VACANCIES

Pop-Up Shops: Use empty storefronts as an opportunity to offer pop-up shops. These are temporary shops that artists set up in vacant spaces. This is a way to draw people downtown, increase traffic to stores and restaurants, and bring attention to these great spaces. A perfect time to schedule pop-up shops would be the weeks before the holidays when people are looking for unique gifts. This can also be an entire festival if you add food trucks/vendors and music.

Resources for Pop-Up Shops

- <http://www.newyorker.com/business/currency/pop-shop-every-artist>
- <http://artsandcrafts.about.com/od/openingastorefront/a/How-to-Open-An-Arts-And-Crafts-Retail-Pop-Up-Store.htm>
- <http://blog.thestorefront.com/how-to-set-up-a-pop-up-art-gallery-in-7-steps/>
- <http://www.torquayheraldexpress.co.uk/Artists-pop-shop-brighton-town/story-22841066-detail/story.html>
- <https://www.etsy.com/seller-handbook/article/how-to-organize-a-pop-up-shop/43256725936>







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Meriwether Store



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OPEN A BREWERY

Breweries have become family-friendly hubs

- Trust me on this, folks who play hard outdoors enjoy refreshments after their outings. And we all like supporting local.
- The current trend of local craft breweries in Georgia is high and they are great partners with outdoor sites, outfitters, and events.
- It's typical for them to brew their craft at a spacious industrial site, invite food trucks in to round out the menu, music to create the atmosphere, cornhole and other games to entertain the guests and to sponsor an after party for ecotourism itineraries.








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Tell Your History:

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Georgia's Leisure Visitors

	U.S.	Georgia	Overnight	Day	Non-Resident
Average Age	47	46	46	46	48
Average HH Income (\$000)	\$85.7	\$73.3	\$78.1	\$66.6	\$77.9
Retired?	23%	22%	22%	21%	26%
Dominant Generation	Boomer	GenX	Millennial/Boomer	GenX	GenX/Boomer
African American	11%	32%	28%	38%	29%

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Heritage Tourism – African-American Sites

- Horace King's Covered Bridge over Red Oak Creek in Woodbury- Black Freedman and master craftsman Horace King and his sons built this wooden structural masterpiece in the 1840s. The fact that it still stands today is a testament to his artistry and skill.
- A QR code audio would connect the story of the Horace King legacy and African American history in Meriwether, making the sites come alive for the visitor.

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SPACES TO PEOPLE WATCH

- Add colorful outside seating along sidewalks.
- Get local artists involved to help paint them.

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OUR CARD

MANAGED TO INCLUDE EVERYONE THIS YEAR

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COMMUNITY ASSETS

A community's assets are anything that can be used to improve the quality of life in a community.

Knowing the community's residents, strengths, and opportunities makes it easier to understand what kinds of projects, programs, or initiatives might be possible to address through placemaking.



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STEP 1: IDENTIFY COMMUNITY ASSETS

Step 1: Inventory all real and perceived community assets using local knowledge, government data, and observation.

- Natural Assets:** identify the natural assets in the area such as beaches, waterfalls, fertile soils, and landforms. List the name, location, and whether it is public or privately owned.
- Tourism Assets:** identify all tourism assets in your community such as cultural, heritage, recreation, entertainment, social media, public art, hospitality, etc. List the name, location, and type.
- Physical Assets:** identify all under-utilized buildings, facilities, and available or potentially available land for development/redevelopment. List the name, location, size, and ownership.
- Economic Assets:** identify the key community businesses and how they contribute to your community. List the name, location, type, owner, and primary contact.
- Local Associations:** identify all the non-government organizations (NGOs) and associations in your community. This could include neighborhood, village, condominium, cooperative, a group of homeowners, neighborhood watch, social clubs, community promotional groups, service organizations, or youth and adult sports groups.
- Local Institutions:** identify all local institutions and public spaces such as schools, colleges, trade schools, libraries, parks, hospitals, clinics, non-profits, courts and police stations, departmental offices and services, and government entities. List the name, location, type, owner, and primary contact.
- Local Stakeholders:** identify individuals or groups who are stakeholders in your community. List the name, location, affiliation, and contact.



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STEP 2: INVENTORY COMMUNITY ASSETS

This worksheet is an example of a community asset inventory. Feel free to use this template or create one of your own.

Name	Location	Type, Size, or Force	Owner	Contact Name	Contact Info
Natural Assets					
Tourism Assets					
Physical Assets					
Economic Assets					
Local Associations					
Local Institutions					
Local Stakeholders					



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STEP 3: MAPPING COMMUNITY ASSETS

Once you have an asset inventory, the next step is to decide on a way to map your data. Here are three suggested methods:

- Map your assets on a literal map of your community
- Create a diagram type map that showcases your assets and/or connects them together
- Create a three-dimensional representation of your assets



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Hotel-Motel Excise Tax for Building Tourism in Georgia Communities

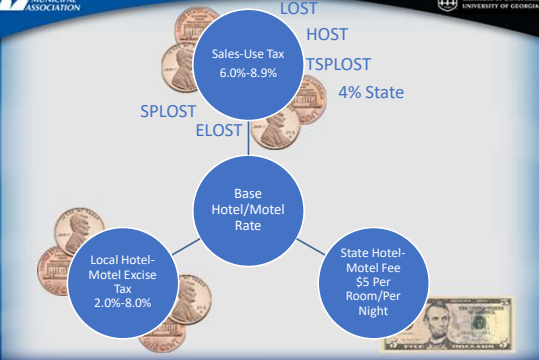
Tyler Reinagel, Ph.D.
Associate Vice President for Economic Development
Kennesaw State University
treinag1@kennesaw.edu

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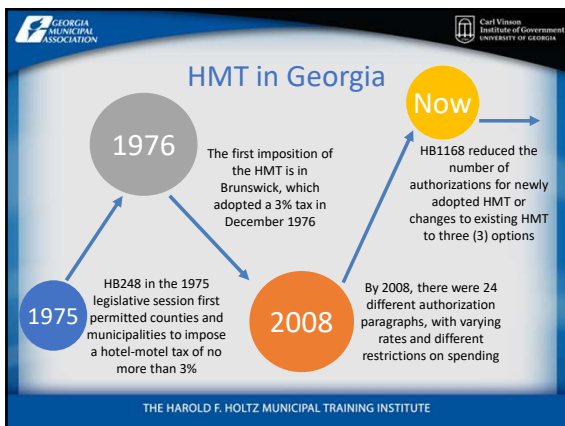
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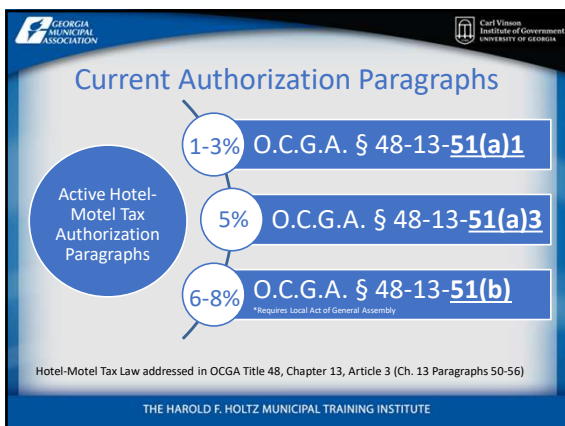


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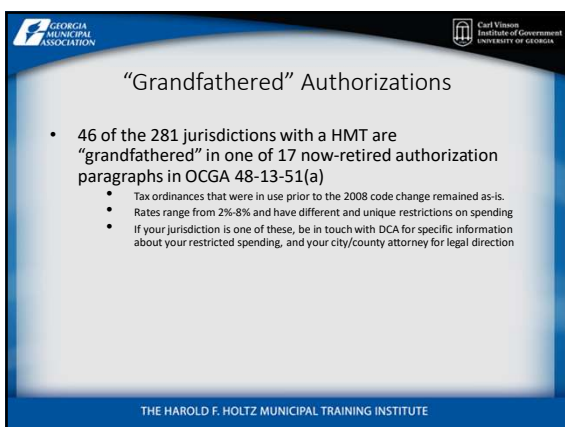
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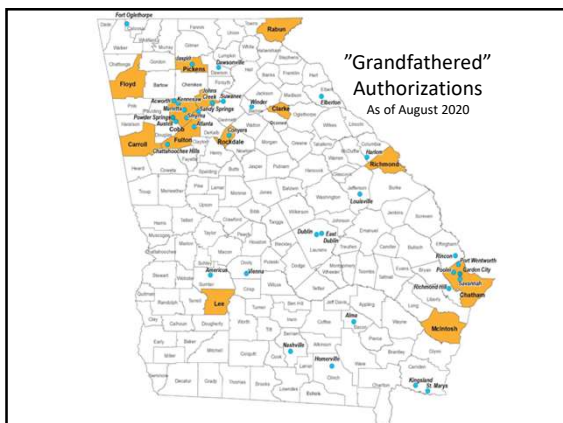
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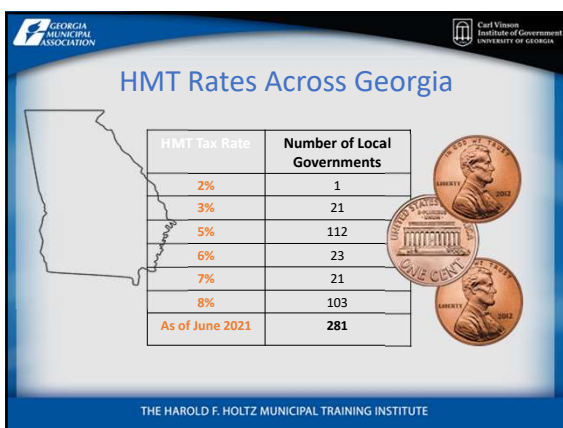
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Discussing your Jurisdiction's HMT

- Know your authorization paragraph or the authorization paragraph you'd like to adopt. This is essential to know the specific rate, restrictions, and other potential requirements
- Stay in communication with the **DCA Office of Research** regarding resolutions, ordinances, effective dates, and other "nuts and bolts" issues regarding the imposition of a hotel-motel tax
- Be sure to consult with the city, county, or consolidated government **attorney**, as DCA cannot provide legal guidance or directives
- Maintain **stakeholder** engagement (Elected Council/Commission members, CFO/CPA Firm, Regional Commission, Chamber/CVB/Other Tourism Contractor, Innkeepers/Lodging entities)

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Defining the Restrictions: Purpose

Promotion of Tourism, Conventions, and Trade Shows (TCT)

"Planning, conducting, or participating in programs of information and publicity designed to attract or advertise tourism, conventions, or trade shows."

O.C.G.A. § 48-13-50.2

- Depending on the authorization paragraph, a percentage of revenue goes toward restricted spending
- Always a **percentage**, not a fixed amount
- Expended by the Destination Marketing Organization (DMO)

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Defining the Restrictions: Recipient

Destination Marketing Organization (DMO)

"A private sector non-profit organization or other private entity which is exempt...under Section 501(c)(6) of the IRS Code of 1986"

O.C.G.A. § 48-13-50.2

- Primary responsibilities are to "encourage travelers to visit their destinations, encourage meetings and expositions in the area, and provide visitor assistance and support as needed."
- Can be a Chamber of Commerce, CVB, Regional Travel Association, or other private group, *so long as it is a tax-exempt 501(c)(6)*
- Also, any recreation Authority or CVB created by General Assembly or the State, a Department of State Government, or State Authority

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What about DDAs and Main Street?

Organization	Local Authority created by General Statute, Local Law, or Local Constitutional Amendment	Department within local government, or Stand-alone non-profit organization, or Component of Chamber of Commerce Flexibility from DCA ODD
Structure and Restrictions	As defined by OCGA 36-42	If City department, defined by Mayor/Council; If non-profit/Chamber component, as defined by bylaws
Relationship with City	"Creature" of city government	If department, part of city government; if non-profit/Chamber, contractual relationship with city
Hotel-Motel Tax Revenue	No. Local Authorities in Georgia are inherently public entities and not eligible.	It depends. If the Main Street program is a city department, it is a public entity and not eligible. If the Main Street program is a stand-alone 501(c)(6) non-profit, it is eligible.

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O.C.G.A. § 48-13-51(a)(3) – 5%

60% of Total HMT Revenue

Non-Restricted

Proceeds can be used for any *legal* general fund purpose in the city, county, or consolidated government

40% of Total HMT Revenue

Restricted

At least 40% of total HMT collections must be expended by an eligible DMO for the promotion of tourism, conventions, and trade shows (TCT)

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How can our DMO use TCT Restricted Funds?

- Generally...
 - Community-wide tourism advertising
 - Social media and internet marketing campaigns
 - Radio and Television Commercials
 - Soliciting convention or trade show contracts
 - Supporting/operating a convention facility
 - Only in certain situations and under certain authorization paragraphs, consult attorney
- Always be sure to consult with city/county/consolidated government attorney

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How can't our DMO use TCT Restricted Funds?

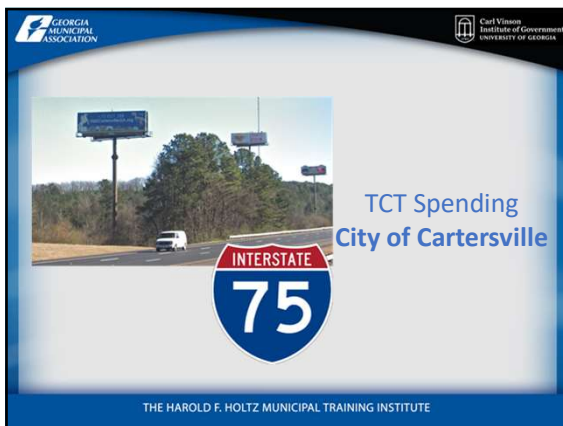
- A clear example of an inappropriate use of TCT restricted funds...
 - Fireworks
 - Not "programs of information and publicity" or an advertisement for an event
 - They **are** the event
 - Other examples may include paying musical artists for concerts, performers for events, stage/sound equipment or other instances in which they **are** the event
- Always be sure to consult with city/consolidated government attorney

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Defining the Restrictions: Purpose

Tourism Product Development (TPD)

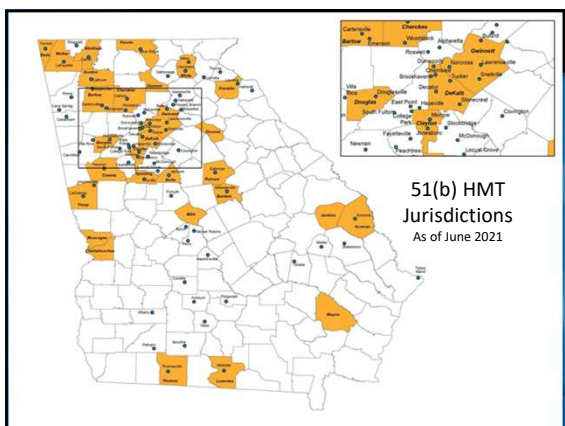
"Creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures may include capital costs and operating expenses."

O.C.G.A. § 48-13-50.2

- Depending on the authorization paragraph, a percentage of revenue goes toward restricted spending
- Always a **percentage**, not a fixed amount
- Project should be identified as TPD in jurisdiction's annual budget
- Must involve physical renovation of existing tourism facility, or construction of a new one
- Only applicable to jurisdictions with a 6%, 7%, or 8% tax under 51(b)
- Expended by the Local Government or other entity

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What qualifies as Tourism Product Development?

As identified in O.C.G.A. § 48-13-50.2(6)(A-P), Tourism Product Development may include...

Information Centers Aquariums Golf Courses
Zoos Permanent Carnivals Sightseeing Boats
Hunting Preserves
RV/Trailer/Camper Sites Auto Racetracks Sports Stadium
Wayfinding Signs Performing Arts Facilities
Campsites Fishing Preserves Exhibit Hall Parks and Trails
Amusement Parks Arenas Meeting/Convention Facility
Sightseeing Planes and Helicopters Drag Strips Museums

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What qualifies as Tourism Product Development?

And other “creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors’ experience, and are used by visitors.”

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O.C.G.A. § 48-13-51(b) – 6%

50% of Total HMT Revenue
Non-Restricted
Proceeds can be used for any legal general fund purpose in the city, county, or consolidated government

41% of Total HMT Revenue
Restricted
At least 41% of total HMT collections must be expended by an eligible DMO for promotion of tourism, conventions, and trade shows (TCT)

8% of Total HMT Revenue
Restricted
Up to 8% of total HMT collections may be used for Tourism Product Development (TPD)

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O.C.G.A. § 48-13-51(b) – 7%

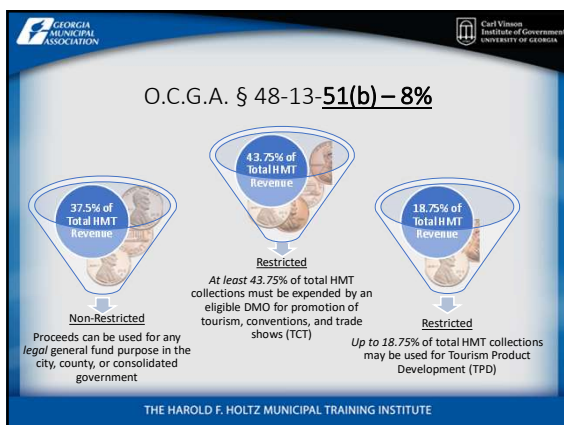
50% of Total HMT Revenue
Non-Restricted
Proceeds can be used for any legal general fund purpose in the city, county, or consolidated government

41% of Total HMT Revenue
Restricted
At least 41% of total HMT collections must be expended by an eligible DMO for promotion of tourism, conventions, and trade shows (TCT)

8% of Total HMT Revenue
Restricted
Up to 8% of total HMT collections may be used for Tourism Product Development (TPD)

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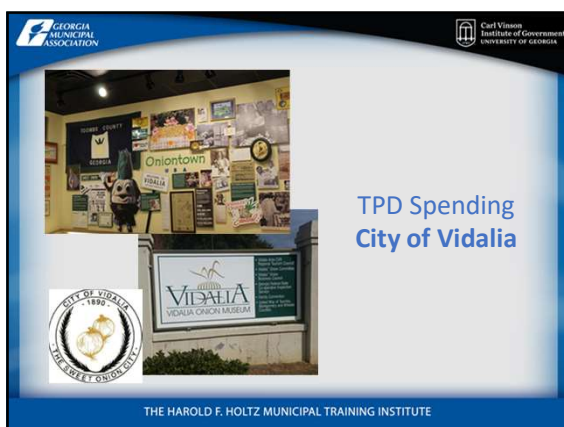
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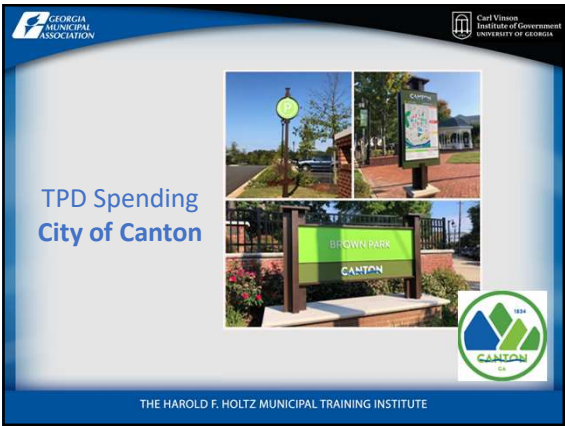
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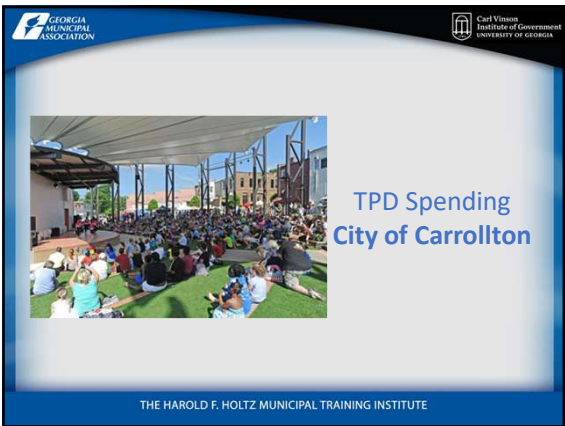
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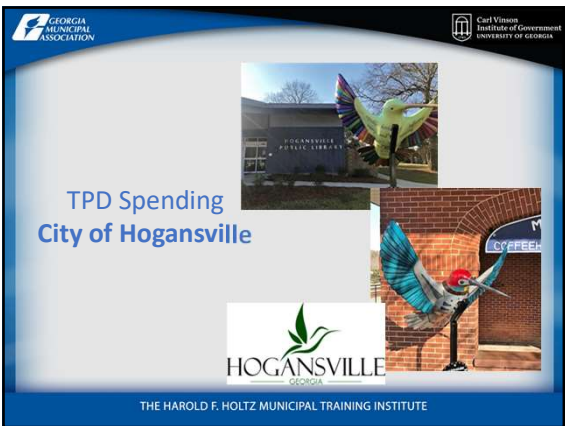
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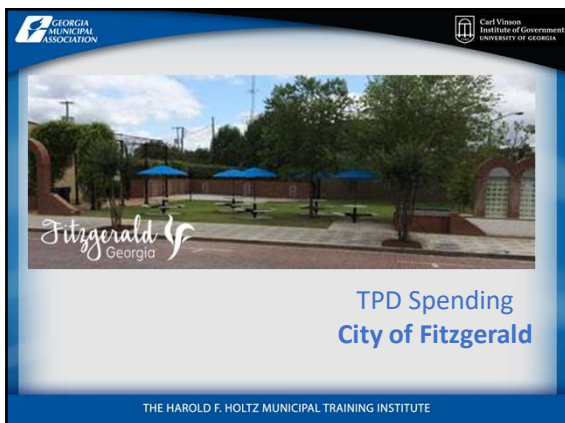
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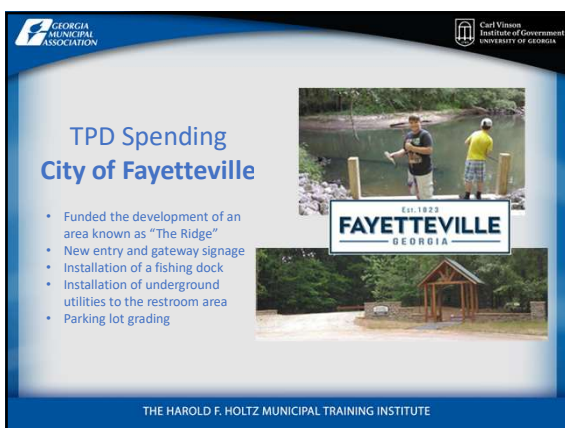
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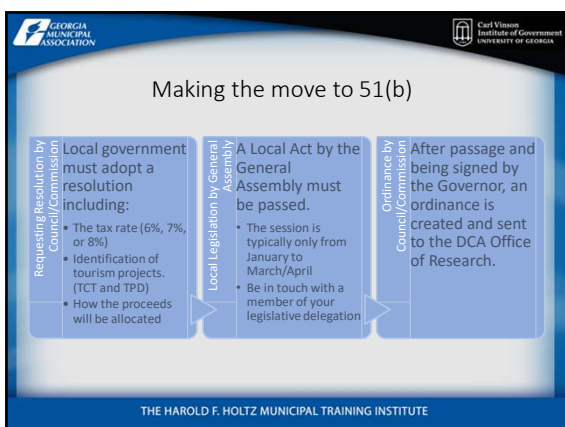
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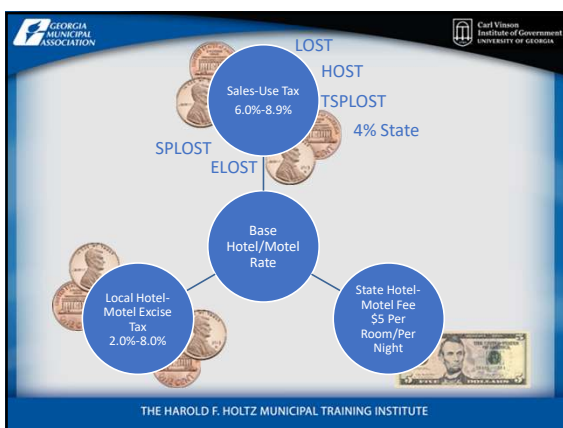
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Current Issues: HB317

- HB317 went into effect July 1, 2021
- This requires “marketplace facilitators” – AirBnB, VRBO, HomeAway, and other short-term vacation rental (STVR) web platforms - to collect and remit both the *local* Hotel-Motel Excise Tax and the *state* \$5 Transportation Fee that had been collected in traditional hotels/lodging establishments
- For most jurisdictions, this will result in newfound HMT revenue in the coming weeks/months
- For some jurisdictions who had been collecting the HMT from property owners, mechanisms will change

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Current Issues: HB317

- HMT funds are remitted directly to the local government
 - Differs from LOST, SPLOST, TSPLOST, etc. which are remitted to DOR for distribution
 - Sales/Use Tax already being collected statewide on STVR
- Distinct Roles for State and Local Governments
 - State has *no hand* in the collection of local HMT – relationship is between the local government and STVR platform
 - Local governments have *no hand* in the collection of the Sales/Use Tax or \$5 Fee

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Current Issues: \$ v. %

- Restricted spending is *always* a percentage of total HMT collections, *never* a flat dollar amount
- Take a look at the contract/MOU between the local government (the taxing authority) and the DMO
 - Get away from discussions and agreements of fixed dollar amounts, if you haven't already
- A flat dollar amount will be a varying percentage of total collections from year-to-year
 - STVR-rooted growth as a result of HB317 in HMT could exacerbate
- Some years may be above the minimum percentage for TCT/TPD, some years may be below
 - Treacherous territory for LG in maintaining compliance with statutory requirements

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Current Issues: Revenue Fund 275

- *All* revenue from the HMT should be accounted for in **Special Revenue Fund 275**.
- If the local government's authorization paragraph permits for any of this revenue to be considered "un-restricted," or available for use in the jurisdiction's general fund (Fund 100), an inter-fund transfer should occur and be documented.
- Requisite TCT percentage of total collections (SR Fund 275) should be paid to DMO
- Any TPD restricted funds (where applicable) should be accounted for in SR Fund 275, and have appropriate expenditure/inter-fund transfer documentation
- This inter-fund transfer should not exceed the amount permitted under the jurisdiction's HMT authorization paragraph.
- Specific guidance is provided in the Fourth Edition of the Uniform Chart of Accounts for Local Governments in Georgia

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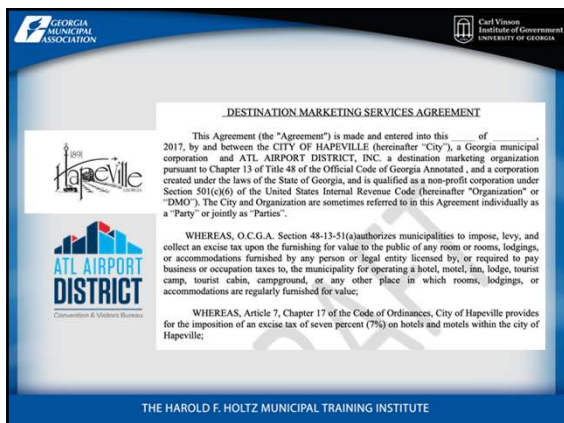



Building a Healthy Local Government-DMO Relationship

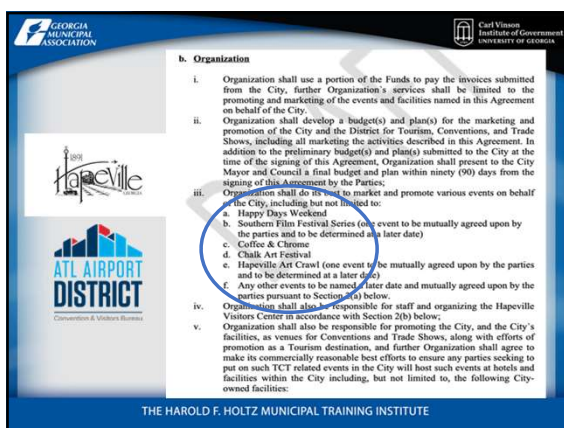
- If your community collects a tax of 5% or more, you have restricted TCT dollars
- These funds are required to be expended by an eligible DMO – most commonly a Chamber, CVB, or other 501(c)(6) non-profit
- Even though they may not spend the money directly, the local government remains the taxing authority, and is responsible for ensuring appropriate usage by their contracted DMO
- Build and maintain a healthy relationship
 - Discuss priorities and expectations prior to the beginning of the fiscal year
 - Develop a contract or MOU
 - Make sure the contracted amount is specified as a percent of total HMT collections – restrictions are *never* flat dollar amounts

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