

## ARTICLE T. TOUR SERVICE FEES

### Section 1. LEVY OF FEES

Pursuant to the Savannah Code, Part 6, Chapter 1, Article R, entitled *Tour Services for Hire*, Part 6, Chapter 1, Article S, entitled *Horse-drawn Carriages for Hire* and Part 7, Chapter 1, Article F, entitled *Quadricycles, Bicycles, Mopeds and Skateboards*, the following fees shall be paid by tour businesses operating within the City:

### Section 2. PERMITS AND FEES

#### (A) Motor Coach Tour Permits \$20.00 per Vehicle

A motor coach tour permit shall be required for each motor coach which tours the Historic District. This permit shall include the right to conduct tours within the Historic District and to use designated tour stops under the conditions provided in the Tour Services for Hire Ordinance. A licensed local tour guide must be on board or attending the tour vehicle when this permit is displayed. Additional payment of the preservation fee, as provided in Section 3 of this article, is required.

#### (B) Motor Coach Transportation Permits \$15.00 per Vehicle

A motor coach transportation permit shall be required for each motor coach which enters the Historic District for the *sole* purpose of transporting passengers to and from hotels and restaurants. This permit includes the right to use designated motor coach tour stops in close proximity to a hotel or restaurant destination. The fee for each one-day motor coach transportation permit shall be \$15.00. Payment of preservation fees is not required.

#### (C) Multi-day Combination Permits \$30.00 per Vehicle

A motor coach tour/transportation permit may be issued for a single day of touring, to include transporting passengers to and from hotels and restaurants on the day preceding the tour, during the day of the tour, and on the day following the tour. The fee for each tour/transportation permit shall be the preservation fee as provided in Paragraph (a) above, plus \$10.00, for a total fee of \$30.00 for a multi-day combination permit. Additional payment of the preservation fee, as provided in Section 3 of this article, is required.

#### (D) Other Fees and Permits

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| (1) Motorized / Non-motorized – commercial decal  | \$150.00 |
| (5) Local tour company - motorized and horse-drawn carriages exclusive-use loading space, per month, per space, based on largest vehicle using space: |          |
| (a) Up through 15 passenger seats   | \$150.00 |
| (b) 16 - 30 passenger seats   | \$300.00 |
| (c) Over 30 passenger seats   | \$400.00 |

(6) Horse drawn carriage tour business	
Equine sanitation fee per month	\$1,350.00

**(E) Late Payment Penalty.** Monthly fees are payable one week in advance and are due by the first day of each month. After the first day of each month, an initial late payment of \$25.00 shall be added to the fee. A second late payment penalty of \$50.00 may be added if such failure to pay exceeds 30 calendar days from the due date.

**Section 3. PRESERVATION FEE**

**(A) Levy of Fee.** There is hereby levied a *preservation fee* on sightseeing tour companies which conduct tours within Savannah.

**(B) Rate; Scope.** The preservation fee shall be charged for *each person for each sightseeing tour taken* as follows:

- \$1.00 per adult passenger and per full-fare child;
- \$.50 per child 12 years and under, provided that the tour fee is no more than 60% of the adult fare;
- No fee for child three years of age and under, provided that no tour fee is charged;
- No fee for students (high school and under) and their adult supervising companions when taking an organized field trip sponsored by a school or youth-oriented private non-profit organization

Sightseeing tours conducted within the Historic District of Savannah, including local motor vehicle tours, horse drawn carriage tours, walking tours, boat tours, and any other commercial tours, shall be subject to the fee set forth above; provided that the fee shall not apply to (a) tours which originate or embark from within the Historic District, travel out of the District by the most direct arterial route, and are conducted wholly outside the District, and (b) persons boarding a tour boat for dining and on-board entertainment purposes where a sightseeing tour is not the focus or emphasis of the event and where no tour narration is provided.

For purposes of this section, the Historic District is defined as bounded on the north by the Savannah River, on the south by Gwinnett Street, on the east by East Broad Street, and on the west by West Boundary Street.

**(C) Tour Services Business Liable for Payment of Fee.** Any sightseeing tour services business operating within the Historic District of Savannah as defined above, whether on a regular or transient basis, shall be liable for payment of the preservation fee. Preservation fees as levied herein shall be a debt of the tour service business until paid and shall be recoverable (1) through recording of an execution and Fi Fa showing the estimated amount due, which shall constitute a lien on all real and personal property of the business; (2) through sanctions as may be established by ordinance or contract; and (3) pursuant to applicable law in the same manner as authorized for the recovery of other debts

**(D) Return; Payment of Fee.** Each tour service business which conducts tours within Savannah shall remit preservation fees to the City Revenue Department on forms prescribed by the Revenue Department as provided below.

**(1) Local Tour Operators.** Each local tour service business liable for said tax shall on or before the twentieth day of each month transmit to the Revenue Department a return showing the following information for the previous calendar month:

- a) Total number of tours conducted within the Historic District;
- b) Total number of tours originating but not conducted within the Historic District;
- c) Number of adult-fare tour passengers on Historic District tours during the month;
- d) Number of child tour passengers (12 years and under) provided at 60%-fare or less;
- e) Number of child tour passengers (3 years and under) provided at no-fare;
- f) Number of youth field-trip tours and number of youth tour passengers/adult companions;
- g) Preservation fees due by category and in total; and
- h) Such other information as the Revenue Department may reasonably require to administer and collect preservation fees.

Each tour company shall report monthly totals, shall keep accurate records of the above information on a daily basis, and shall retain such records for a minimum of three years. Daily records shall be made available to City staff in accordance with paragraph (i) below.

Each tour service business shall remit the total amount of fees due to the City of Savannah with its monthly tax return.

**(2) Transient Tour Operators (Motor Coaches).** The operator of each transient tour vehicle (motor coach) entering the city for the purpose of conducting a tour shall pay a preservation fee according to the rate established herein as a part of the permitting process *prior* to beginning a tour within the city. The motor coach permit to be displayed as provided by this ordinance shall be evidence that all permit and preservation fees have been paid.

**(E) Administration Fee.** Each tour service business which pays preservation fees to the City on a monthly basis pursuant to this ordinance shall be allowed an administration fee of *three percent* of the fees due to the City of Savannah. Such administration fee shall be paid to the tour service business in the form of a deduction from the total amount of fees due; provided, however, that no such administrative fee shall be paid if the amount due is delinquent at the time of payment, if other City fees, taxes, or assessments are delinquent, or if the tour service business is not in compliance with all ordinance provisions and tour service regulations of the City.

**(F) Penalties.** When any person or business liable hereunder fails to make a return or pay the full amount of the required fees, a penalty shall be added to the tax in the amount of \$25.00 or ten percent, whichever is greater, if the failure is for not more than 30 days, plus five percent penalty interest for each additional 30 days or portion thereof during which the failure continues; provided, however, that if such failure is due to

providential cause shown to the satisfaction of the Revenue Director in affidavit form attached to the return and remittance is within 10 days of the due date, such returns may be accepted exclusive of penalties and interest. In the case of a false or fraudulent return or the failure to file a return, where willful intent exists to defraud the City of any fees due herein, a specific penalty of one hundred percent of the fees due shall be assessed. All penalties and interest imposed herein shall be payable and collectible by the Revenue Department in the manner as if they were a part of the fees imposed.

**(G) Condition for Doing Business; Sanctions.** Payment of preservation fees as provided by this ordinance is a condition for doing business within the City as a sightseeing tour business, and failure to pay the fee shall be grounds for suspension from the Visitors Center Parking Lot and other sanctions as may be provided by ordinance or contract.

**(H) City Examination of Records Authorized.** To ascertain the correctness of any return required to be filed by this ordinance or to determine the amount of fees due, a tour service business operating pursuant to this ordinance shall give any authorized representative of the City Revenue Department access to all company records pertaining to said return or fees due.

#### ***Section 4. APPLICATION FOR PERMITS AND PAYMENT OF FEES***

Application for permits and payment of fees shall be made to the City Revenue Department at designated locations.

#### ***Section 5. DISPLAY OF PERMITS***

A current commercial vehicle decal shall be displayed on each local tour vehicle operating within the City. A current motor coach tour and/or transportation permit shall be displayed in the lower right section of the front windshield of any motor coach present within the Historic District.

#### ***Section 6. PENALTIES FOR TOUR ORDINANCE VIOLATIONS***

The penalty for each violation of the Tour Services for Hire Ordinance or the Horse drawn Carriage for Hire Ordinance or the Quadricycles, Bicycles, Mopeds and Skateboards Ordinance shall be \$100.00. The Motor Coach penalty for each violation of the Tour Services for Hire Ordinance shall be \$250.00. All penalty fees must be paid during the month levied or resolved in Recorder's Court before any permit(s) may be issued for the subsequent month.

The Revenue Director or appointed representative may proceed to collect any regulatory fee levied under this Article in the same manner as provided by law for tax executions and may use other civil proceedings to enforce payment.

**Section 7. EFFECTIVE DATES**

This article first became effective on October 28, 1993. Additional or increased fees took effect on January 1, 1994. The Preservation Fee first became effective on March 1, 1998.