

House Bill XXX (AS PASSED HOUSE AND SENATE)

By: Representative _____ of the Xth

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of _____ County/the City of _____ to levy an excise
2 tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide
3 procedures, conditions, and limitations; to provide for related matters; to repeal conflicting
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
8 governing authority of _____ County/the City of _____ is authorized to levy an excise
9 tax at a rate not to exceed 8 percent of the charge for the furnishing for value to the public
10 of any room or rooms, lodgings, or accommodations furnished by any person or legal entity
11 licensed by, or required to pay business or occupation taxes to, the municipality for operating
12 a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in
13 which rooms, lodgings, or accommodations are regularly or periodically furnished for value.

14 **SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of Resolution No. XXX-XX by the
16 governing authority of _____ County/the City of _____ on January 1, 2017,
17 which specifies the subsequent tax rate, identifies the projects or tourism product development
18 purposes, and specifies the allocation of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of such resolution adopted by the governing authority of
21 _____ County/the City of _____

22 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of
23 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
24 than 50 percent of the total amount of taxes collected that exceeds the amount of taxes

25 that would be collected at the rate of 5 percent shall be expended for promoting tourism,
26 conventions, and trade shows by the destination marketing organization designated by
27 _____ County/the City of _____; and
28 (2) The remaining amount of taxes collected that exceeds the amount of taxes that would
29 be collected at the rate of 5 percent which is not otherwise expended under paragraph (1)
30 of this section shall be expended for tourism product development.

31 **SECTION 4.**

32 All laws and parts of laws in conflict with this Act are repealed.