

House Bill 251

By: Representatives Dodson of the 94<sup>th</sup>, Heckstall of the 55<sup>th</sup>, Buckner of the 95<sup>th</sup>, Barnes of the 97<sup>th</sup>, Stephens of the 150<sup>th</sup> and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to  
2 specific, business, and occupation taxes, so as to authorize the imposition and levy of certain  
3 excise taxes upon certain airport parking facilities; to provide for legislative purpose and  
4 intent; to provide for definitions; to provide for the creation of special districts; to provide  
5 for the levy and collection of such taxes and for the use of the proceeds thereof; to provide  
6 for procedures, conditions, and limitations; to provide for statutory construction; to provide  
7 for reimbursement and procedures; to provide an effective date; to repeal conflicting laws;  
8 and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to specific,  
12 business, and occupation taxes, is amended by adding at the end thereof a new article, to be  
13 designated Article 6, to read as follows:

14 style="text-align:center">"ARTICLE 6

15 48-13-110.

16 It is declared to be the purpose and intent of the General Assembly that each county and  
17 municipality in this state shall be authorized to levy certain excise taxes as provided in this  
18 article.

19 48-13-111.

20 As used in this article, the term 'airport parking facility' means an area, space, garage,  
21 parking structure, or other facility upon or in which motor vehicles are parked, stored, or  
22 housed for a consideration and from which is provided or available shuttle transportation  
23 to any passenger service airport. An airport parking facility does not include publicly

1 owned facilities or a facility used exclusively for employees of an employer. Parking  
2 facilities collecting the tax shall remit the tax to the governing authority imposing the tax,  
3 and the tax remitted shall be credited against the tax imposed on the parking facility. Every  
4 airport parking facility subject to a tax levied as provided in this article shall be liable for  
5 the tax at the applicable rate on the charges actually collected or the amount of taxes  
6 collected from the customers, whichever is greater.

7 48-13-112.

8 Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the Constitution  
9 of this state, there are created within this state 159 special districts. One such district shall  
10 exist within the geographical boundaries of each county, and the territory of each district  
11 shall include all of the territory within the county except territory located within the  
12 boundaries of any municipality that imposes an excise tax on charges to the public for  
13 airport parking facility use under this article.

14 48-13-113.

15 (a) The governing authority of each municipality in this state may levy and collect an  
16 excise tax upon the charge for the use of an airport parking facility. Within the territorial  
17 limits of the special district located within the county, each county in this state may levy  
18 and collect an excise tax upon the charge for the use of an airport parking facility. The tax  
19 levied pursuant to this article shall be levied or collected at the rate of 3 percent of the use  
20 charges. The customer who pays a use charge that is subject to a tax levied as provided in  
21 this article shall be liable for the tax. The tax shall be paid by the customer to the airport  
22 parking facility concern. The tax shall be a debt of the customer to the airport parking  
23 facility concern until it is paid and shall be recoverable at law in the same manner as  
24 authorized for the recovery of other debts. The airport parking facility concern collecting  
25 the tax shall remit the tax to the governing authority imposing the tax, and the tax remitted  
26 shall be a credit against the tax imposed on the airport parking facility concern. Every  
27 airport parking facility concern subject to a tax levied as provided in this article shall be  
28 liable for the tax at the applicable rate on the charges actually collected or the amount of  
29 taxes collected from the customers, whichever is greater.

30 (b) Amounts collected pursuant to this article may be expended pursuant to a contract or  
31 contracts with a county, municipality, development authority, downtown development  
32 authority, urban redevelopment authority, recreation authority, or any combination of two  
33 or more of such entities. Nothing in this article shall be construed to limit the formation  
34 of intergovernmental contracts pursuant to the authority granted by Article IX, Section III,  
35 Paragraph I of the Constitution of this state to accomplish the purposes described in this

1 article including the construction and maintenance of facilities located outside the special  
2 district within which the excise tax is levied and collected and which benefit the special  
3 district.

4 (c) Nothing in this article shall be construed to impair, or authorize or require the  
5 impairment of, any existing contract or contractual rights.

6 (d) Any action by a local governing authority to impose the tax authorized under this article  
7 shall become effective no sooner than the first day of the month following the month of its  
8 adoption by the local governing authority.

9 (e) No tax under this article may be levied or collected by a county outside the territorial  
10 limits of the special district located within the county.

11 48-13-114.

12 Each person collecting the tax authorized by this article shall be allowed a percentage of  
13 the tax due and accounted for and shall be reimbursed in the form of a deduction in  
14 submitting, reporting, and paying the amount due if the amount due is not delinquent at the  
15 time of payment. The rate of deduction shall be 3 percent of the amount due but only if the  
16 amount due was not delinquent at the time of payment.

17 48-13-115.

18 The manner of imposition, payment, and collection of the tax and all other procedures  
19 related to the tax shall be as provided by each county and municipality electing to exercise  
20 the powers conferred by this article.

21 48-13-116.

22 As a part of the audit report required under Code Section 36-81-7, the auditor shall include,  
23 in a separate schedule, a report of the revenues and expenditures pertaining to the tax under  
24 this article."

25 **SECTION 2.**

26 This Act shall become effective upon its approval by the Governor or upon its becoming law  
27 without such approval.

28 **SECTION 3.**

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