

House Bill 545

By: Representative Parrish of the 102nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to excise taxes on rooms, lodging, and accommodations, so as to provide for a
3 definition; to provide for an effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
7 excise taxes on rooms, lodging, and accommodations, is amended by inserting at the end of
8 Code Section 48-13-50.2, relating to definitions, a new paragraph (3) to read as follows:

9 "(3) 'Recreation authority created by local Act of the General Assembly,' 'convention
10 and visitors bureau authority created by local Act of the General Assembly,' 'an authority
11 created by local Act of the General Assembly,' 'coliseum and exhibit hall authority
12 created by local Act of the General Assembly,' or any such similar reference to authorities
13 means and includes only such authorities as were in existence at the time the tax being
14 levied was authorized by this article."

15 **SECTION 2.**

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

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.