

House Bill 374

By: Representatives Geisinger of the 48th, Jones of the 46th, Martin of the 47th, and Willard of the 49th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to
2 county and municipal levies on public accommodations charges for promotion of tourism,
3 conventions, and trade shows, so as to extend the time for the levy and collection of a tax for
4 the purpose of construction and expansion of a system of bicycle or pedestrian greenways,
5 trails, walkways, or any other combination thereof connecting a downtown historic or
6 business district and surrounding areas under certain circumstances; to provide an effective
7 date; to repeal conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to county and
11 municipal levies on public accommodations charges for promotion of tourism, conventions,
12 and trade shows, is amended by striking paragraph (4) of subsection (a) and inserting in lieu
13 thereof a new paragraph (4) to read as follows:

14 "(4) Notwithstanding any other provision of this subsection, a county (within the
15 territorial limits of the special district located within the county) or municipality may levy
16 a tax under this Code section at a rate of 6 percent. A county or municipality levying a
17 tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is
18 collected under this paragraph (4)) an amount equal to at least 43 1/3 percent of the total
19 taxes collected at the rate of 6 percent for the purpose of: (A) promoting tourism,
20 conventions, and trade shows; (B) supporting a facility owned or operated by a state
21 authority for convention and trade show purposes or any other similar or related
22 purposes; (C) supporting a facility owned or operated by a local authority or local
23 government for convention and trade show purposes or any other similar or related
24 purposes, if a written agreement to provide such support was in effect on January 1, 1987,
25 and if such facility is substantially completed and in operation prior to July 1, 1987; (D)
26 supporting a facility owned or operated by a local government or local authority for

1 convention and trade show purposes or any other similar or related purposes if
2 construction of such facility is funded or was funded prior to July 1, 1990, in whole or
3 in part by a grant of state funds or is funded on or after July 1, 1990, in whole or
4 substantially by an appropriation of state funds; (E) supporting a facility owned by a local
5 government or local authority for convention and trade show purposes and any other
6 similar or related purposes if construction of such facility is substantially funded or was
7 substantially funded on or after February 28, 1985, by a special county 1 percent sales
8 and use tax authorized by Article 3 of Chapter 8 of this title, as amended, and such
9 facility was substantially completed and in operation prior to December 31, 1993; or (F)
10 for some combination of such purposes. Amounts so expended shall be expended only
11 through a contract or contracts with the state, a department of state government, a state
12 authority, a convention and visitors bureau authority created by local Act of the General
13 Assembly for a municipality, or a private sector nonprofit organization, or through a
14 contract or contracts with some combination of such entities, except that amounts
15 expended for purposes (C) and (D) may be so expended in any otherwise lawful manner.
16 In addition to the amounts required to be expended above, a county or municipality
17 levying a tax pursuant to this paragraph (4) shall further expend (in each fiscal year
18 during which the tax is collected under this paragraph (4)) an amount equal to at least 1
19 percent of the total taxes collected at the rate of 6 percent for the purpose of supporting
20 a museum of aviation and aviation hall of fame or an amount equal to at least 16 2/3
21 percent of the total taxes collected at the rate of 6 percent for the purpose of construction
22 or expansion of either: (A) a facility owned or operated by a state authority for
23 convention and trade show purposes or any other similar or related purposes; (B) a
24 facility owned or operated by a local authority or local government for convention and
25 trade show purposes or any other similar or related purposes, if such support is provided
26 to a governmental entity with which the county or municipality levying the tax had in
27 effect on January 1, 1987, a contractual agreement concerning governmental support of
28 a convention and trade show facility; (C) a facility owned or operated for convention and
29 trade show purposes, visitor welcome center purposes, or any other similar or related
30 purposes by a convention and visitors bureau authority created by local Act of the
31 General Assembly for a municipality; (D) a facility owned or operated for convention and
32 trade show purposes or any other similar or related purposes by a coliseum and exhibit
33 hall authority created by local Act of the General Assembly for a county and one or more
34 municipalities therein; (E) a facility owned by a local government or local authority for
35 convention and trade show purposes and any other similar or related purposes if
36 construction of such facility is substantially funded or was substantially funded on or
37 after February 28, 1985, by a special county 1 percent sales and use tax authorized by

1 Article 3 of Chapter 8 of this title, as amended, and such facility was substantially
 2 completed and in operation prior to December 31, 1993; (F) a system of bicycle or
 3 pedestrian trails or walkways or both connecting a historic district within the levying
 4 county or municipality and surrounding areas (and with respect to this purpose (F)
 5 construction and expansion shall include acquisition and development), if not later than
 6 December 1, 1993, the county or municipality has adopted ordinances, resolutions, or
 7 contracts which: (i) designate such historic district; (ii) obligate the county or
 8 municipality to provide funds to promote tourism to a historic district owners and
 9 business association which qualifies as a private sector nonprofit organization under
 10 subparagraph (a)(8)(A) of this Code section and Section 501(c)(6) of the Internal
 11 Revenue Code; (iii) provide a 'comprehensive plan' as provided for in Chapters 70 and
 12 71 of Title 36; (iv) provide a transportation plan as a component of such comprehensive
 13 plan; and (v) provide a recreation plan which is designed to identify recreation needs
 14 through the year 2000 and which includes provisions for such system of trails or
 15 walkways or both; provided that the authority to expend funds for such system of trails
 16 or walkways or both shall expire when all capital costs of the initial acquisition,
 17 construction, and development of such system as identified in the relevant plan have been
 18 paid and in no event later than July 1, 2002. Amounts so expended to meet such 16 2/3
 19 percent expenditure requirement shall not be subject to the foregoing provisions of this
 20 paragraph requiring expenditure through a contract or contracts with certain entities; or
 21 (G) a system of bicycle or pedestrian greenways, trails, walkways, or any combination
 22 thereof connecting a downtown historic or business district within the levying county or
 23 municipality and surrounding areas (and with respect to this purpose (G) construction and
 24 expansion shall include acquisition and development), if not later than December 1, 2000,
 25 the county or municipality has adopted ordinances, resolutions, or contracts which: (i)
 26 designate such historic or downtown business district; (ii) obligate the county or
 27 municipality to provide funds to promote tourism to a downtown business district owners
 28 and business association or chamber of commerce which qualify as private sector
 29 nonprofit organizations under subparagraph (a)(8)(A) of this Code section and Section
 30 501(c)(6) of the Internal Revenue Code; (iii) provide a 'comprehensive plan' as provided
 31 for in Chapters 70 and 71 of Title 36; (iv) provide a transportation plan as a component
 32 of such comprehensive plan; and (v) provide a recreation plan as a component of such
 33 comprehensive plan which includes provisions for such system of trails or walkways or
 34 both; provided that the authority to expend funds for such system of trails or walkways
 35 or both shall expire when all capital costs of the initial acquisition, construction, and
 36 development of such system as identified in the relevant plan have been paid and in no
 37 event later than July 1, ~~2005~~ 2025. Amounts so expended to meet such 16 2/3 percent

1 expenditure requirement shall not be subject to the foregoing provisions of this paragraph
2 requiring expenditure through a contract or contracts with certain entities."

3 **SECTION 2.**

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

6 **SECTION 3.**

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