

Senate Bill 194

By: Senator Schaefer of the 50th

AS PASSED SENATE

**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 provide that certain counties may levy and collect
4 such a tax at the rate of 5 percent; to provide that funds shall be expended in a certain way;
5 to repeal conflicting laws; and for other purposes.

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

7 **SECTION 1.**

8 Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to county and
9 municipal levies on public accommodations charges for promotion of tourism, conventions,
10 and trade shows, is amended by striking in its entirety subparagraph (D) of paragraph (1) of
11 subsection (a) and inserting in lieu thereof the following:

12 "(D) Except as provided in paragraphs (2.1), (3), (3.1), (3.2), (3.3), (3.4), (3.5), (3.7), (4),
13 (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (4.7), (5), (5.1), ~~and (5.2)~~, and (5.3) of this subsection,
14 no tax levied pursuant to this Code section shall be levied or collected at a rate exceeding
15 3 percent of the charge to the public for the furnishings."

16

17 **SECTION 2.**

18 Said Code section is further amended by striking in its entirety paragraph (2) of subsection
19 (a) and inserting in lieu thereof the following:

20 "(2) A county or municipality levying a tax as provided in paragraph (1) of this
21 subsection shall in each fiscal year beginning on or after July 1, 1987, expend for the
22 purpose of promoting tourism, conventions, and trade shows a percentage of the total
23 taxes collected under this Code section which is not less than the percentage of such tax
24 collections expended for such purposes during the immediately preceding fiscal year. In
25 addition, if during such immediately preceding fiscal year any portion of such tax receipts
26 was expended for such purposes through a grant to or a contract or contracts with the

1 state, a department of state government, a state authority, or a private sector nonprofit
 2 organization, then in each fiscal year beginning on or after July 1, 1987, at least the same
 3 percentage shall be expended through a contract or contracts with one or more such
 4 entities for the purpose of promoting tourism, conventions, and trade shows. The
 5 expenditure requirements of this paragraph shall cease to apply to a county or
 6 municipality which levies a tax at a rate in excess of 3 percent, as authorized under
 7 paragraphs (2.1), (3), (3.1), (3.2), (3.3), (3.4), (3.5), (3.7), (4), (4.1), (4.2), (4.3), (4.4),
 8 (4.5), (4.6), (4.7), (5), (5.1), ~~and (5.2)~~, and (5.3) of this subsection; and in such case the
 9 expenditure requirements of such paragraph of this subsection pursuant to which such tax
 10 is levied shall apply instead."

11 **SECTION 3.**

12 Said Code section is further amended by inserting following paragraph (5.2) of subsection
 13 (b) a new paragraph to read as follows:

14 "(5.3)(A) Notwithstanding the provisions of paragraph (1) of this subsection, a county
 15 (within the territorial limits of the special district located within the county) and
 16 municipalities within such a county in which a convention and visitor's bureau
 17 authority has been created by local Act of the General Assembly and which was in
 18 existence on July 1, 2005, may levy a tax under this Code section at a rate of 5 percent.
 19 (B) The provisions of paragraph (2) of subsection (a) of this Code section relating to
 20 expenditures shall apply to this paragraph; provided, however, that a county or
 21 municipality levying a tax pursuant to this paragraph shall be authorized, but not
 22 required, to expend funds through a convention and visitor's bureau authority created
 23 by local Act of the General Assembly."

24 **SECTION 4.**

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