

House Bill 505 (AS PASSED HOUSE AND SENATE)

By: Representatives Royal of the 171st, Stephens of the 164th, and Channell of the 116th

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 the excise tax on rooms, lodgings, and accommodations, so as to change certain
3 provisions regarding county and municipal levies on public accommodations; to change
4 certain provisions regarding the Hotel Motel Tax Performance Review Board; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to the
9 excise tax on rooms, lodgings, and accommodations, is amended by striking division
10 (a)(9)(B)(ii) of Code Section 48-13-51, relating to county and municipal levies on public
11 accommodations, and inserting in its place a new division (a)(9)(B)(ii) to read as follows:

12 "(ii) A county or municipality contractually expending funds to meet the expenditure
13 requirements of paragraph (2), (2.1), (3), (3.1), (3.2), (3.3), (3.4), (3.5), (3.7), (4),
14 (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (4.7), (5), (5.1), or (5.2) of this subsection shall
15 require the contracting party to provide audit verification that the contracting party
16 makes use of such funds in conformity with the requirements of this subsection. If the
17 audit required by Code Section 36-81-7 identifies noncompliance with the applicable
18 expenditure requirements of this Code section, such noncompliance shall be reported
19 in accordance with paragraph (2) of subsection (c) of Code Section 36-81-7. The state
20 auditor shall report all instances of noncompliance with this subparagraph noted in the
21 audit report to the Department of Community Affairs upon completion of the report
22 review required by paragraph (2) of subsection (d) of Code Section 36-81-7. The state
23 auditor shall furnish a copy of all documents submitted by the local government or the
24 local government's auditor pertaining to noncompliance with this subparagraph to the
25 ~~Department of Revenue~~ Department of Community Affairs. The Department of

1 Community Affairs shall submit a copy of such documents to the performance review
2 board."

3 **SECTION 2.**

4 Said article is further amended in Code Section 48-13-56.1, relating to the Hotel Motel Tax
5 Performance Review Board, by adding a new subsection at the end thereof, to be designated
6 subsection (f), to read as follows:

7 "(f) Each member of the board shall receive the same per diem expense allowance as that
8 received by members of the General Assembly for each day a committee member is in
9 attendance at a meeting of the committee, plus reimbursement for actual transportation
10 costs incurred while traveling by public carrier or the mileage allowance authorized for
11 certain state officials and employees for the use of a personal automobile in connection
12 with such attendance. Such allowance and reimbursement shall be paid in lieu of any other
13 per diem, allowance, or remuneration and shall be paid from funds appropriated to the
14 Department of Community Affairs."

15 **SECTION 3.**

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