

House Bill 1317

By: Representatives Carter of the 159th, Stephens of the 164th, May of the 111th, Casas of the 103rd, Bordeaux of the 162nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to the
2 excise tax on the furnishing for value to the public of any rooms, lodgings, or
3 accommodations, so as to change certain provisions regarding the levy and collection of such
4 tax; to provide an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to the excise tax
8 on the furnishing for value to the public of any rooms, lodgings, or accommodations, is
9 amended by striking paragraph (3.2) of subsection (a) and inserting in its place a new
10 paragraph (3.2) to read as follows:

11 "(3.2) Notwithstanding the provisions of paragraph (1) of this subsection, a county
12 (within the territorial limits of the special district located within the county) and the
13 municipalities within a county in which a trade and convention center facility is
14 substantially funded by a special county 1 percent sales and use tax authorized by Article
15 3 of Chapter 8 of this title, as amended, which tax was levied prior to January 1, 1994,
16 and is substantially funded by a state grant or grants authorized on or before January 1,
17 1996, may levy a tax under this Code section at a rate of 6 percent. A county or
18 municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year
19 during which the tax is collected under this paragraph (3.2)) an amount equal to 33 1/3
20 percent of the total taxes collected at the rate of 6 percent for the purpose of promoting
21 tourism, conventions, and trade shows and for the construction, installation, maintenance,
22 and operation of exit ramp or street lighting under a contract with a private sector
23 nonprofit organization as defined in subparagraph (A) of paragraph (8) of this subsection.
24 In addition to the amounts required to be expended above, a county or municipality
25 levying a tax pursuant to this paragraph shall further expend (in each fiscal year during
26 which the tax is collected under this paragraph (3.2)) an amount equal to 16 2/3 percent

1 of the total taxes collected at the rate of 6 percent for the purpose of either marketing or
2 operating trade and convention facilities. Marketing and operating expenditures may
3 include a preopening marketing program for such a facility and an escrow account
4 accrued prior to opening such facility to cover operating expenses to be incurred after the
5 opening of such a facility. In the event such facility is not constructed, collected funds
6 may be used for any lawful purpose relating to tourism by the county or municipality
7 levying a tax pursuant to this paragraph."

8 **SECTION 2.**

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

11 **SECTION 3.**

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