

House Bill 302

By: Representatives Mumford of the 95th, Mangham of the 94th, and Stephenson of the 92nd

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 revising paragraph (3.7) of subsection (a) as follows:

10 "(3.7)(A) Notwithstanding any other provision of this subsection, a county (within the
11 territorial limits of the special district located within the county) or municipality may
12 levy a tax under this Code section at a rate of ~~6~~ 8 percent. A county or municipality
13 levying a tax pursuant to this paragraph shall expend (in each fiscal year during which
14 the tax is collected under this paragraph) an amount equal to the amount by which the
15 total taxes collected under this Code section exceed the taxes which would be collected
16 at a rate of ~~3~~ 4 percent for the purpose of:

- 17 (i) Promoting tourism, conventions, and trade shows;
- 18 (ii) Supporting a facility owned or operated by a state authority for convention and
19 trade show purposes or any other similar or related purposes;
- 20 (iii) Supporting a facility owned or operated by a local government or local authority
21 for convention and trade show purposes or any other similar or related purposes, if a
22 written agreement to provide such support was in effect on January 1, 1987, and if
23 such facility is substantially completed and in operation prior to July 1, 1987;
- 24 (iv) Supporting a facility owned or operated by a local government or local authority
25 for convention and trade show purposes or any other similar or related purposes if
26 construction of such facility is funded or was funded prior to July 1, 1990, in whole

1 or in part by a grant of state funds or is funded on or after July 1, 1990, in whole or
2 substantially by an appropriation of state funds;

3 (v) Supporting a facility owned by a local government or local authority for
4 convention and trade show purposes and any other similar or related purposes if
5 construction of such facility is substantially funded or was substantially funded on or
6 after February 28, 1985, by a special county 1 percent sales and use tax authorized by
7 Article 3 of Chapter 8 of this title, as amended, and if such facility was substantially
8 completed and in operation prior to December 31, 1993; or

9 (vi) For some combination of such purposes.

10 (B) Amounts expended pursuant to subparagraph (A) of this paragraph shall be
11 expended only through a contract or contracts with the state, a department of state
12 government, a state authority, a convention and visitors bureau authority created by
13 local Act of the General Assembly for a municipality, or a private sector nonprofit
14 organization, or through a contract or contracts with some combination of such entities,
15 except that amounts expended pursuant to division (iii) or (iv) of subparagraph (A) of
16 this paragraph may be so expended in any otherwise lawful manner.

17 (C) In addition to the amounts required to be expended under this paragraph, a county
18 or municipality levying a tax pursuant to this paragraph and in which an international
19 horse park used in Olympic Games competition is in operation prior to January 1, 1999,
20 shall further expend (in each fiscal year during which the tax is collected under this
21 paragraph) an amount equal to 16 2/3 percent of the total taxes collected at the rate
22 of ~~6~~ 8 percent for the purpose of constructing, developing, supporting, and operating
23 a nature center, nature park, wetlands education center, or nature museum for
24 educational and recreational purposes or any other similar purposes. Amounts which
25 are expended to meet the 16 2/3 percent expenditure requirement of this subparagraph
26 shall not be subject to the provisions of subparagraph (A) of this paragraph requiring
27 expenditure through a contract or contracts with certain entities."

28 SECTION 2.

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

31 SECTION 3.

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