

House Bill 1168

By: Representative O`Neal of the 146th

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, collection, and
4 expenditure of proceeds of such tax; to provide an effective date; to repeal conflicting laws;
5 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 the excise tax
9 on the furnishing for value to the public of any rooms, lodgings, or accommodations, is
10 amended by revising paragraph (4) of subsection (a) as follows:

11 "(4) Notwithstanding any other provision of this subsection, a county (within the
12 territorial limits of the special district located within the county) or municipality may levy
13 a tax under this Code section at a rate of 6 percent. A county or municipality levying a
14 tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is
15 collected under this paragraph (4)) an amount equal to at least 43 1/3 percent of the total
16 taxes collected at the rate of 6 percent for the purpose of: (A) promoting tourism,
17 conventions, and trade shows; (B) supporting a facility owned or operated by a state
18 authority for convention and trade show purposes or any other similar or related
19 purposes; (C) supporting a facility owned or operated by a local authority or local
20 government for convention and trade show purposes or any other similar or related
21 purposes, if a written agreement to provide such support was in effect on January 1, 1987,
22 and if such facility is substantially completed and in operation prior to July 1, 1987; (D)
23 supporting a facility owned or operated by a local government or local authority for
24 convention and trade show purposes or any other similar or related purposes if
25 construction of such facility is funded or was funded prior to July 1, 1990, in whole or
26 in part by a grant of state funds or is funded on or after July 1, 1990, in whole or

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

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

1 subject to the foregoing provisions of this paragraph requiring expenditure through a
2 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.