

The House Committee on Ways and Means offers the following substitute to HB 302:

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 in certain counties and municipalities; to provide an effective date; to repeal conflicting
5 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 the excise tax
9 on the furnishing for value to the public of any rooms, lodgings, or accommodations, is
10 amended by repealing subparagraph (a)(3.7)(C) which reads as follows:

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

22 **SECTION 2.**

23 Said Code section is further amended in subsection (a) by adding a new paragraph (3.8) to
24 read as follows:

