

House Bill 1399

By: Representatives Smyre of the 132nd, Hugley of the 133rd, Buckner of the 130th, and Smith of the 131st

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 provide for a
3 consolidated government destination services fee; to provide for procedures, conditions, and
4 limitations; to provide for an effective date; to repeal conflicting laws; and for other
5 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 adding a new Code
10 section to read as follows:

11 "48-13-51.1.

12 With respect to any consolidated government the boundary of which is conterminous with
13 a special district created pursuant to Code Section 48-13-50.1, the governing authority of
14 such consolidated government shall be authorized to impose by ordinance a destination
15 services fee in the amount of \$2.00 upon the furnishing for value to the public of any rooms
16 or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by,
17 or required to pay business or occupation taxes to, the consolidated government for
18 generating within the special district a hotel, motel, inn, lodge, tourist camp, tourist cabin,
19 campground, or other place in which rooms, lodgings, or accommodations are regularly
20 furnished for value. Such fee shall be in addition to any excise tax levied pursuant to this
21 article. The proceeds of such fee shall be used solely for the support of parks and
22 recreation and sports tourism. The manner of imposition, payment, and collection of the
23 fee and all other procedures relating to the fee shall be as provided for by each consolidated
24 government electing to exercise the powers conferred by this Code section."

1 **SECTION 2.**

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

4 **SECTION 3.**

5 All laws and parts of laws in conflict with this Act are repealed.