

## House Bill 302 (AS PASSED HOUSE AND SENATE)

By: Representatives Mumford of the 95<sup>th</sup>, Mangham of the 94<sup>th</sup>, and Stephenson of the 92<sup>nd</sup>

**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:

"(3.8)(A) Notwithstanding any other provision of this subsection, a county (within the territorial limits of the special district located within the county) or municipality may levy a tax under this Code section at a rate of 8 percent if there is located in such county or municipality an international horse park which was used in Olympic Games competition and which was in operation prior to January 1, 1999. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph) an amount equal to the amount by which the total taxes collected under this Code section exceed the taxes which would be collected at a rate of 4 percent for the purpose of:

- (i) Promoting tourism, conventions, and trade shows; or
  - (ii) Supporting a publicly owned facility operated for convention and trade show purposes or any other similar or related purposes;

(B) Amounts expended pursuant to subparagraph (A) of this paragraph shall be expended only through a contract or contracts with the state, a department of state government, a state authority, a convention and visitors bureau authority created by local Act of the General Assembly for a municipality, or a private sector nonprofit organization or through a contract or contracts with some combination of such entities.

(C) In addition to the other amounts required to be expended under this paragraph, a county or municipality levying a tax pursuant to this paragraph shall further expend (in each fiscal year during which the tax is collected under this paragraph) an amount equal to 16 2/3 percent of the total taxes collected at the rate of 8 percent for the purpose of constructing, developing, supporting, and operating a nature center, nature park, wetlands education center, or nature museum for educational and recreational purposes or any other similar purposes. Amounts which are expended to meet the 16 2/3 percent expenditure requirement of this subparagraph shall not be subject to the provisions of subparagraph (B) of this paragraph requiring expenditure through a contract or contracts with certain entities."

### **SECTION 3.**

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

## SECTION 4.

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