

House Bill 1286

By: Representatives Lucas of the 139th, Peake of the 137th, Randall of the 138th, Sellier of the 136th, Epps of the 140th, and others

A BILL TO BE ENTITLED
AN ACT

1 To ratify the levy of an excise tax pursuant to subsection (b.1) of Code Section 48-13-51 of
2 the O.C.G.A. by the governing authority of the City of Macon; to provide procedures,
3 conditions, and limitations; to provide for related matters; to provide for a contingent
4 effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Pursuant to the authority of subsection (b.1) of Code Section 48-13-51 of the O.C.G.A., the
8 General Assembly ratifies the resolution of the governing authority of the City of Macon
9 which increases the levy of an excise tax pursuant to said subsection at the rate of 7 percent
10 of the charge for the furnishing for value to the public of any room or rooms, lodgings, or
11 accommodations furnished by any person or legal entity licensed by, or required to pay
12 business or occupation taxes to, the municipality for operating a hotel, motel, inn, lodge,
13 tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or
14 accommodations are regularly or periodically furnished for value and which identifies the
15 projects or tourism product development purposes and specifies the allocation of proceeds.

16 **SECTION 2.**

17 This Act shall become effective only if there is adopted at the regular 2010 session of the
18 General Assembly a bill which becomes law so as to add a new subsection (b.1) of Code
19 Section 48-13-51 of the O.C.G.A. so as to authorize the provisions of this Act. If such a
20 general bill does so become law, this Act shall become effective on the date such bill
21 becomes effective. If such a general bill does not so become law, this Act shall not become
22 effective.

23

SECTION 3.

24 All laws and parts of laws in conflict with this Act are repealed.