

House Bill 1441

By: Representative Mills of the 25<sup>th</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  
2 county and municipal levies on public accommodations charges for promotion of tourism,  
3 conventions, and trade shows, so as to change the procedures and conditions regarding  
4 certain levies; 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 Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to county and  
9 municipal levies on public accommodations charges for promotion of tourism, conventions,  
10 and trade shows, is amended in subsection (b) by revising paragraph (4) and the introductory  
11 language of paragraph (5) which precedes subparagraph (A) thereof as follows:

12 "(4) The levy of an excise tax pursuant to this subsection shall be conditioned upon the  
13 county or municipality adopting a resolution which specifies the subsequent tax rate,  
14 identifies the projects or tourism product development purposes, and specifies the  
15 allocation of proceeds ~~and, subsequent to such resolution, the enactment of a local Act~~  
16 ~~by the General Assembly.~~

17 (5) In accordance with this subsection, the terms of the resolution adopted by the county  
18 or municipality, ~~the local Act of the General Assembly~~ shall provide that:"

19 **SECTION 2.**

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

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.