

House Bill 1447

By: Representatives Williams of the 4th, Dickson of the 6th, and Weldon of the 3rd

A BILL TO BE ENTITLED
AN ACT

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

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
8 governing authority of the City of Dalton is authorized to levy an excise tax pursuant to said
9 subsection at a rate not to exceed 7 percent of the charge for the furnishing for value to the
10 public of any room or rooms, lodgings, or accommodations furnished by any person or legal
11 entity licensed by, or required to pay business or occupation taxes to, the municipality for
12 operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other
13 place in which rooms, lodgings, or accommodations are regularly or periodically furnished
14 for value.

15 style="text-align:center">**SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of Resolution 10-06 of the governing
17 authority of the City of Dalton which specifies the subsequent tax rate, identifies the projects
18 or tourism product development purposes, and specifies the allocation of proceeds.

19 style="text-align:center">**SECTION 3.**

20 In accordance with the terms of Resolution 10-06:

21 (1) In each fiscal year during which a tax is collected under paragraph (2) of
22 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
23 than 50 percent of the total amount of taxes collected that exceed the amount of taxes that
24 would be collected at the rate of 5 percent shall be expended for promoting tourism,

25 conventions, and trade shows by the destination marketing organization designated by the
26 City of Dalton; and

27 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
28 be collected at the rate of 5 percent which are not otherwise expended under
29 paragraph (1) of this section shall be expended for tourism product development.

30 **SECTION 4.**

31 All laws and parts of laws in conflict with this Act are repealed.