

## House Resolution 1783

By: Representatives Lucas of the 139<sup>th</sup>, Peake of the 137<sup>th</sup>, and O`Neal of the 146<sup>th</sup>

## A RESOLUTION

- 1 Creating the House Study Committee on the Hotel Motel Tax; and for other purposes.
- 2 WHEREAS, over the years, the hotel motel tax in Georgia has been utilized to provide funds  
3 for local governments and projects throughout Georgia; and
- 4 WHEREAS, as the tax developed, different versions of the tax were created to address the  
5 needs of different areas of this state and different situations with regard to the purposes and  
6 uses of the tax; and
- 7 WHEREAS, as a result, more than 20 variations of the hotel motel tax have been developed;  
8 and
- 9 WHEREAS, in an attempt to overhaul the hotel motel tax, the General Assembly provided  
10 that any new excise taxes which are first levied after July 1, 2008, or any new excise tax  
11 which is first levied following the termination of a previous levy after July 1, 2008, would  
12 follow a new scheme for levy and use of such taxes; and
- 13 WHEREAS, the new scheme still does not appear to provide the clarity and flexibility that  
14 local governments need with regard to this tax; and
- 15 WHEREAS, it appears that a study of the hotel motel tax is needed to seeing if there is a  
16 better way to levy such tax and to clarify the procedures for levying such tax and the uses of  
17 the funds derived from such tax; and
- 18 WHEREAS, a study and review of the hotel motel tax would be beneficial to the local  
19 governments in Georgia.
- 20 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that  
21 there is created the House Study Committee on the Hotel Motel Tax to be composed of five

22 members of the House of Representatives to be appointed by the Speaker of the House of  
23 Representatives. The Speaker of the House of Representatives shall designate one of the  
24 members to serve as chairperson of the committee. The committee shall meet at the call of  
25 the chairperson.

26 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,  
27 needs, issues, and problems mentioned above or related thereto and recommend any action  
28 or legislation which the committee deems necessary or appropriate. The committee may  
29 conduct such meetings at such places and at such times as the chairperson may deem  
30 necessary or convenient to enable it to exercise fully and effectively its powers, perform its  
31 duties, and accomplish the objectives and purposes of this resolution. The members of the  
32 committee shall receive the allowances authorized for legislative members of interim  
33 legislative committees from the funds appropriated to the House of Representatives but shall  
34 receive the same for not more than five days unless additional days are authorized. All other  
35 funds necessary to carry out the provisions of this resolution shall come from funds  
36 appropriated to the House of Representatives.

37 BE IT FURTHER RESOLVED that in the event the committee makes a report of its findings  
38 and recommendations, with suggestions for proposed legislation, if any, such report shall be  
39 made on or before December 1, 2010. The committee shall stand abolished on  
40 December 1, 2010.