

House Bill 1467

By: Representative Austin of the 10th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Cornelia to levy an excise tax pursuant
2 to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide for procedures,
3 conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for
4 other 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 Cornelia is authorized to levy an excise tax pursuant to
9 said subsection at a rate not to exceed 8 percent of the charge for the furnishing for value to
10 the public of any room or rooms, lodgings, or accommodations furnished by any person or
11 legal entity licensed by, or required to pay business or occupation taxes to, the municipality
12 for 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 12-09-01 of the
17 governing authority of the City of Cornelia which specifies the subsequent tax rate, identifies
18 the projects or tourism product development purposes, and specifies the allocation of
19 proceeds.

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

21 In accordance with the terms of Resolution 12-09-01:

22 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of
23 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
24 than 50 percent of the total amount of taxes collected that exceed the amount of taxes that

25 would be collected at the rate of 8 percent shall be expended for promoting tourism,
26 conventions, and trade shows by the destination marketing organization designated by the
27 City of Cornelia; and

28 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
29 be collected at the rate of 8 percent which are not otherwise expended under
30 paragraph (1) of this section shall be expended for tourism product development.

31 **SECTION 4.**

32 All laws and parts of laws in conflict with this Act are repealed.