

House Bill 1123 (AS PASSED HOUSE AND SENATE)

By: Representatives Williams of the 178<sup>th</sup>, Lane of the 167<sup>th</sup>, and Smith of the 168<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of Wayne County 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 Wayne County is authorized to levy an excise tax pursuant to said  
9 subsection at a rate not to exceed 8 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 county 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 R516 of the governing  
17 authority of Wayne County 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 R516:

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  
26 Wayne County; 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.