

ADOPTED

Senators Staton of the 18th, Brown of the 26th, Hooks of the 14th and Williams of the 19th offered the following amendment:

1 *Amend HB 903 (HB 903/CSFA) by inserting after the second semicolon on line 9:*
 2 to authorize certain counties and municipalities to levy such taxes at the rate of 7 percent; to
 3 provide for procedures, conditions, and limitations;

4 *By inserting after the first semicolon on line 10:*
 5 to provide an effective date;

6 *By deleting Section 3 and inserting new Sections 3, 4, and 5 to read as follows:*

SECTION 3.

8 Said Code section is further amended by adding a new subsection to read as follows:

9 "(b.1) As an alternative to the provisions of subsection (b) of this Code section, any county
 10 (within the territorial limits of the special district located within the county) and any
 11 municipality which is levying a tax under this Code section at the rate of 6 percent under
 12 paragraph (3.4) or (4) of subsection (a) of this Code section shall be authorized to levy a
 13 tax under this Code section at the rate of 7 percent in the manner provided in this
 14 subsection. Both the county and municipality shall adopt a resolution which shall specify
 15 that an amount equal to the total amount of taxes collected under such levy at a rate of 6
 16 percent shall continue to be expended as it was expended pursuant to either paragraph (3.4)
 17 or (4) of subsection (a) of this Code section, as applicable, and such resolution shall specify
 18 the manner of expenditure of funds for an amount equal to the total amount of taxes
 19 collected under such levy that exceeds the amount that would be collected at the rate of 6
 20 percent for any tourism, convention, or trade show purposes, tourism product development
 21 purposes, or any combination thereof. Each resolution shall be required to be ratified by
 22 a local Act of the General Assembly. Only when both such local Acts have become law,
 23 the governing authority of the county and municipality shall be authorized to levy an excise
 24 tax pursuant to this subsection at the rate of 7 percent of the charge for the furnishing for
 25 value to the public of any room or rooms, lodgings, or accommodations furnished by any
 26 person or legal entity licensed by, or required to pay business or occupation taxes to, the
 27 municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin,
 28 campground, or any other place in which rooms, lodgings, or accommodations are
 29 regularly or periodically furnished for value."

30

SECTION 4.

31

This Act shall become effective upon its approval by the Governor or upon its becoming law

32

without such approval.

33

SECTION 5.

34

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