

House Bill 1467 (AS PASSED HOUSE AND SENATE)

By: Representative Austin of the 10<sup>th</sup>

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32 All laws and parts of laws in conflict with this Act are repealed.