

House Bill 1261 (AS PASSED HOUSE AND SENATE)

By: Representative Epps of the 128th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Hogansville to levy an excise tax
2 pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide 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 **SECTION 1.**

7 Pursuant to a resolution adopted on February 1, 2010, the mayor and council of the City of
8 Hogansville requested that the General Assembly enact a local Act pursuant to subsection
9 (b) of Code Section 48-13-51 of the O.C.G.A. authorizing the levy of an excise tax on hotels,
10 motels, and related entities, as defined in such Code section, in the amount of 8 percent, all
11 subject to the requirements of paragraph (5) of subsection (b) of Code Section 48-13-51 of
12 the O.C.G.A.

13 **SECTION 2.**

14 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
15 governing authority of the City of Hogansville is authorized to levy an excise tax pursuant
16 to said subsection at a rate not to exceed 8 percent of the charge for the furnishing for value
17 to the public of any room or rooms, lodgings, or accommodations furnished by any person
18 or legal entity licensed by, or required to pay business or occupation taxes to, the
19 municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground,
20 or another place in which rooms, lodgings, or accommodations are regularly or periodically
21 furnished for value.

22 **SECTION 3.**

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

25 the total amount of taxes collected that exceed the amount of taxes that would be collected
26 at the rate of 5 percent shall be expended for promoting tourism, conventions, and trade
27 shows by the destination marketing organization designated by the City of Hogansville;
28 provided, however, that the City of Hogansville may exercise its option under paragraph (2)
29 of subsection (e) of Code Section 48-13-51 of the O.C.G.A. to contract with an entity
30 qualified under such provision.

31 (b) The remaining amount of taxes collected that exceeds the amount of taxes that would be
32 collected at the rate of 5 percent which are not otherwise expended under subsection (a) of
33 this section shall be expended for tourism product development.

34 **SECTION 4.**

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