

Senate Bill 183

By: Senator Douglas of the 17th

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Locust Grove 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 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 Locust Grove is authorized to levy an excise tax pursuant  
9 to said subsection at a rate not to exceed 8 percent of the charge for the furnishing for value  
10 to the public of any room or rooms, lodgings, or accommodations furnished by any person  
11 or legal entity licensed by, or required to pay business or occupation taxes to, the  
12 municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground,  
13 or any other place in which rooms, lodgings, or accommodations are regularly or periodically  
14 furnished for value.

15 **SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of Resolution 08-12-077 of the  
17 governing authority of the City of Locust Grove which specifies the subsequent tax rate,  
18 identifies the projects or tourism product development purposes, and specifies the allocation  
19 of proceeds.

20 **SECTION 3.**

21 In accordance with the terms of Resolution 08-12-077 :

22 (1) In each fiscal year during which a tax is collected under 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 5 percent shall be expended for promoting tourism,  
26 conventions, and trade shows by the destination marketing organization designated by the  
27 City of Locust Grove; and

28 (2) The remaining amount of taxes collected that exceed the amount of taxes that would  
29 be collected at the rate of 5 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32 All laws and parts of laws in conflict with this Act are repealed.