

House Bill 626

By: Representatives Amerson of the 9<sup>th</sup> and Ralston of the 7<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

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

15 style="text-align:center">**SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of Resolution #2009-001 of the  
17 governing authority of Dawson County on February 19, 2009, which specifies the subsequent  
18 tax rate, identifies the projects or tourism product development purposes, and specifies the  
19 allocation of proceeds.

20 style="text-align:center">**SECTION 3.**

21 In accordance with the terms of Resolution #2009-001:

22 (1) In each fiscal year during which a tax is collected pursuant to paragraph (3) 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

25 that 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  
27 Dawson County; 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.