

House Bill 632

By: Representatives Collins of the 27th, Allison of the 8th, and Austin of the 10th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of White 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 White County is authorized to levy an excise tax pursuant to said
9 subsection at a rate not to exceed 8 percent of the charge for the furnishing for value to the
10 public of any room or rooms, lodgings, or accommodations furnished by any person or legal
11 entity licensed by, or required to pay business or occupation taxes to, the county for
12 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 2009-6 of the
17 governing authority of White County which specifies the subsequent tax rate, identifies the
18 projects or tourism product development purposes, and specifies the allocation of proceeds.

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

20 In accordance with the terms of Resolution 2009-6:

21 (1) In each fiscal year during which a tax is collected under paragraph (2) of
22 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
23 than 50 percent of the total amount of taxes collected that exceed the amount of taxes that
24 would be collected at the rate of 5 percent shall be expended for promoting tourism,

25 conventions, and trade shows by the destination marketing organization designated by
26 White County; and

27 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
28 be collected at the rate of 5 percent which are not otherwise expended under
29 paragraph (1) of this section shall be expended for tourism product development.

30 **SECTION 4.**

31 All laws and parts of laws in conflict with this Act are repealed.