

House Bill 713

By: Representatives O`Neal of the 146<sup>th</sup>, Sellier of the 136<sup>th</sup>, Harden of the 147<sup>th</sup>, and Talton of the 145<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

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

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

15 The enactment of this Act is subsequent to the adoption of Resolution No. 2009-10 of the  
16 governing authority of the City of Perry which specifies the subsequent tax rate, identifies  
17 the projects or tourism product development purposes, and specifies the allocation of  
18 proceeds.

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

20 In accordance with the terms of Resolution No. 2009-10:

21 (1) In each fiscal year during which a tax is collected pursuant to 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 the  
26 City of Perry; 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.