

House Bill 750

By: Representative Battles of the 15<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of Bartow 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 **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 Bartow County is authorized within the territorial limits of the special  
9 district located within Bartow County to levy an excise tax pursuant to said subsection at a  
10 rate not to exceed 6 percent of the charge for the furnishing for value to the public of any  
11 room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed  
12 by, or required to pay business or occupation taxes to, the county for operating a hotel, motel,  
13 inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms,  
14 lodgings, or accommodations are regularly or periodically furnished for value.

15 **SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of Resolution 07-09 of the governing  
17 authority of Bartow County on March 13, 2009, 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 07-09:

22 (1) In each fiscal year during which a tax is collected under 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 Bartow 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32 All laws and parts of laws in conflict with this Act are repealed.