

House Bill 810

By: Representative Holt of the 112<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Covington to levy an excise tax pursuant  
2 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 Covington is authorized to levy an excise tax at a rate not  
9 to 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 **SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of a resolution approved February  
16 16, 2009, by the governing authority of the City of Covington which specifies the subsequent  
17 tax rate, identifies the projects or tourism product development purposes, and specifies the  
18 allocation of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of a resolution approved by the governing authority of the City  
21 of Covington of February 16, 2009:

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32 All laws and parts of laws in conflict with this Act are repealed.