

House Bill 712 (AS PASSED HOUSE AND SENATE)

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 Warner Robins to levy an excise tax  
2 pursuant 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 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 Warner Robins is authorized to levy an excise tax at a rate  
9 not to exceed 8 percent of the charge for the furnishing for value to the public of any room  
10 or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by,  
11 or required to pay business or occupation taxes to, the municipality for operating a hotel,  
12 motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which  
13 rooms, 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 resolutions of the governing  
16 authority of the City of Warner Robins dated December 15, 2008, and March 2, 2009, which  
17 specify the subsequent tax rate, identify the projects or tourism product development  
18 purposes, and specify the allocation of proceeds.

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

20 In accordance with the terms of such resolutions:

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 Warner Robins; 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.