

House Bill 722 (AS PASSED HOUSE AND SENATE)

By: Representatives Glanton of the 76<sup>th</sup>, Johnson of the 75<sup>th</sup>, Baker of the 78<sup>th</sup>, Heckstall of the 62<sup>nd</sup>, and Sinkfield of the 60<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

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

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

16 The enactment of this Act is subsequent to the adoption of Resolution #2009-43 of the  
17 governing authority of Clayton County on March 3, 2009, which specifies the subsequent tax  
18 rate, identifies the projects or tourism product development purposes, and specifies the  
19 allocation of proceeds.

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

21 In accordance with the terms of Resolution NO. 2009-43:

22 (1) In each fiscal year during which a tax is collected pursuant to 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 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  
27 Clayton 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.