

House Bill 903

By: Representatives Burkhalter of the 50<sup>th</sup> and Stephens of the 164<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to  
2 county and municipal tax levies on hotels and motels and other public accommodations, so  
3 as to revise provisions relating to a levy at the rate of 7 percent by certain counties and  
4 municipalities; to provide that, where such tax was levied for the purpose of funding a  
5 multipurpose domed stadium facility and is subject to a stated expiration date, the expiration  
6 date may be extended under certain circumstances; to provide for extension for purposes of  
7 funding a successor facility upon certification of certain conditions by a state authority; to  
8 provide for expenditure through a contract with the state authority; to provide for a new  
9 extended expiration date; to provide for the protection of bondholders; to provide for other  
10 related matters; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**SECTION 1.**

13 Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to county and  
14 municipal tax levies on hotels and motels and other public accommodations, is amended by  
15 revising paragraph (5) of subsection (a) as follows:

16 "5)(A)(i) Notwithstanding any other provision of this subsection, a county (within  
17 the territorial limits of the special district located within the county) or municipality  
18 is authorized to levy a tax under this Code section at a rate of 7 percent. A county or  
19 municipality levying a tax pursuant to this paragraph shall expend an amount equal  
20 to at least 51.4 percent of the total taxes collected prior to July 1, 1990, at the rate of  
21 7 percent and an amount equal to at least 32.14 percent of the total taxes collected on  
22 or after July 1, 1990, at the rate of 7 percent for the purpose of: ~~(A)~~ (I) promoting  
23 tourism, conventions, and trade shows; ~~(B)~~ (II) supporting a facility owned or  
24 operated by a state authority for convention and trade show purposes or any other  
25 similar or related purposes; ~~(C)~~ (III) supporting a facility owned or operated by a local  
26 authority or local government for convention and trade show purposes or any other

27 similar or related purposes, if a written agreement to provide such support was in  
 28 effect on January 1, 1987, and if such facility is substantially completed and in  
 29 operation prior to July 1, 1987; ~~(D)~~ (IV) supporting a facility owned or operated by  
 30 a local government or local authority for convention and trade show purposes or any  
 31 other similar or related purposes if construction of such facility is funded or was  
 32 funded in whole or in part by a grant of state funds; or ~~(E)~~ (V) for some combination  
 33 of such purposes. Amounts so expended shall be expended only through a contract  
 34 or contracts with the state, a department of state government, a state authority, or a  
 35 private sector nonprofit organization or through a contract or contracts with some  
 36 combination of such entities, except that amounts expended for those purposes  
 37 specified in ~~subparagraphs subdivisions (C) (III) and (D) (IV)~~ of this ~~paragraph~~  
 38 division may be so expended in any otherwise lawful manner.

39 (ii) In addition to the amounts required to be expended ~~above~~ under division (i) of  
 40 this subparagraph, a county or municipality levying a tax pursuant to this paragraph  
 41 (5) shall further expend (in each fiscal year during which the tax is collected under  
 42 this paragraph (5)) an amount equal to 14.3 percent of the total taxes collected prior  
 43 to July 1, 1990, at the rate of 7 percent and an amount equal to 39.3 percent of the  
 44 total taxes collected on or after July 1, 1990, at the rate of 7 percent toward funding  
 45 a multipurpose domed stadium facility. Amounts so expended shall be expended only  
 46 through a contract originally with the state, a department or agency of the state, or a  
 47 state authority or through a contract or contracts with some combination of the above.  
 48 Any tax levied pursuant to this paragraph shall terminate not later than December 31,  
 49 2020, unless extended as provided in subparagraph (B) of this paragraph, provided  
 50 that during any period during which there remains outstanding any obligation which  
 51 is incurred prior to January 1, 1991, issued to fund a multipurpose domed stadium as  
 52 contemplated by this paragraph (5), and secured in whole or in part by a pledge of a  
 53 tax authorized under this Code section, or any such obligation which is incurred to  
 54 refund such an obligation incurred before January 1, 1991, the powers of the counties  
 55 and municipalities to impose and distribute the tax imposed by this paragraph (5) shall  
 56 not be diminished or impaired by the state and no county or municipality levying the  
 57 tax imposed by this paragraph shall cease to levy the tax in any manner that will  
 58 impair the interest and rights of the holders of any such obligation. This proviso shall  
 59 be for the benefit of the holder of any such obligation and, upon the issuance of any  
 60 such obligation by an authority of the state, shall constitute a contract with the holder  
 61 of such obligations.

62 (B) Notwithstanding the termination date stated in division (ii) of subparagraph (A) of  
 63 this paragraph (5), a tax levied under this paragraph may be extended and continue to

64 be collected through December 31, 2045, if a state authority certifies: (i) that a portion  
65 of the proceeds will be used to fund a successor facility to the multipurpose domed  
66 stadium facility funded under division (ii) of subparagraph (A) of this paragraph; (ii)  
67 that such successor facility will be located on property owned by the state authority;  
68 and (iii) that the state authority has entered into a contract with a major league football  
69 team for use of the successor facility by the major league football team through the end  
70 of the new extended period of the tax collection. During the extended period of  
71 collection provided for in this subparagraph, the county or municipality levying the tax  
72 shall continue to comply with the expenditure requirements of division (i) of  
73 subparagraph (A) of this paragraph. During the extended period of collection, the  
74 county or municipality shall further expend (in each fiscal year during which the tax is  
75 collected during the extended period of collection) an amount equal to 39.3 percent of  
76 the total taxes collected at the rate of 7 percent toward funding the successor facility  
77 certified by the state authority. Amounts so expended shall be expended only through  
78 a contract with the certifying state authority. Any tax levied pursuant to this paragraph  
79 shall terminate not later than December 31, 2045, provided that during any period  
80 during which there remains outstanding any obligation which is incurred to fund the  
81 successor facility certified by the state authority, and secured in whole or in part by a  
82 pledge of a tax authorized under this Code section, or any such obligation which is  
83 incurred to refund such an obligation, the powers of the counties and municipalities to  
84 impose and distribute the tax imposed by this paragraph (5) shall not be diminished or  
85 impaired by the state and no county or municipality levying the tax imposed by this  
86 paragraph shall cease to levy the tax in any manner that will impair the interest and  
87 rights of the holders of any such obligation. This proviso shall be for the benefit of the  
88 holder of any such obligation and, upon the issuance of any such obligation by an  
89 authority of the state, shall constitute a contract with the holder of such obligations."

90

**SECTION 2.**

91 All laws and parts of laws in conflict with this Act are repealed.