

House Bill 382

By: Representatives Lindsey of the 54th and Abrams of the 84th

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 levies on public accommodations charges for promotion of tourism,
3 conventions, and trade shows and other purposes, so as to authorize any municipality which
4 currently has in effect a 7 percent levy under certain provisions of that Code section to
5 impose an additional levy under certain conditions; to provide for the manner of imposition
6 and certain requirements as to expenditure of proceeds; to require approval of the levy by
7 local Act of the General Assembly; to provide for related matters; to provide an effective
8 date; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

11 Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to county and
12 municipal levies on public accommodations charges for promotion of tourism, conventions,
13 and trade shows and other purposes, is amended by adding a new paragraph (7) of subsection
14 (b) to read as follows:

15 “(7) Any municipality which is levying an excise tax under paragraph (5) of
16 subsection (a) of this Code section, so long as any obligation as described in division
17 (a)(5)(A)(ii) or subparagraph (a)(5)(B) of this Code section remains outstanding, shall
18 leave such excise tax in effect at the rate of 7 percent and may levy up to an additional
19 1 percent excise tax under this paragraph so long as the combined rate does not exceed
20 8 percent. Such additional excise tax shall not be deemed to violate the provisions of
21 subsection (d) of this Code section. Any excise taxes collected in excess of 7 percent
22 shall be expended by the municipality for the promotion of tourism, conventions, and
23 trade shows through a contract with a not for profit convention and visitors bureau
24 located within the municipality which convention and visitors bureau was in existence
25 and in operation on January 1, 2011. At least 80 percent of such tax amounts shall be
26 segregated by the convention and visitors bureau and used in securing major conventions

27 and events, and amounts so segregated may be held by the convention and visitors bureau
28 and expended in fiscal years subsequent to the fiscal year in which the taxes were
29 collected. Any municipal levy of any additional excise tax under this paragraph must be
30 approved by local Act and shall also comply with the resolution requirements contained
31 in paragraph (4) of this subsection in regard to the additional excise tax levied under this
32 paragraph only. The local Act of the General Assembly shall provide that the first 7
33 percent in excise tax levied under the authority of paragraph (5) of subsection (a) of this
34 Code section shall continue to be levied under that paragraph and all amounts collected
35 thereunder shall be expended as required therein and that the additional amounts collected
36 under the provisions of this paragraph shall be expended as required in this paragraph."

37 **SECTION 2.**

38 This Act shall become effective upon its approval by the Governor or upon its becoming law
39 without such approval.

40 **SECTION 3.**

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