

House Bill 382 (AS PASSED HOUSE AND SENATE)

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:

SECTION 1.

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

14 "(7)(A) Any municipality which is levying an excise tax under paragraph (5) of
15 subsection (a) of this Code section, so long as any obligation as described in division
16 (a)(5)(A)(ii) or subparagraph (a)(5)(B) of this Code section remains outstanding, shall
17 leave such excise tax in effect at the rate of 7 percent and may levy up to an additional
18 1 percent excise tax under this paragraph so long as the combined rate does not exceed
19 8 percent.

20 (B)(i) Such additional excise tax shall not be deemed to violate the provisions of
21 subsection (d) of this Code section.

22 (ii) Such additional excise tax shall not count toward or be subject to the 14 percent
23 rate limitations of subsection (c.1) of Code Section 48-8-6 and subsection (d) of Code
24 Section 48-8-201.

26 (C) Any taxes collected in excess of 7 percent shall be expended by the municipality
27 for the promotion of conventions and tradeshow by a not for profit destination
28 marketing organization located within the municipality and in existence and operation
29 on January 1, 2011, through a contract or contracts with the state, a department of state
30 government, or a state authority. At least 80 percent of such tax amounts shall be
31 segregated by the destination marketing organization and used in securing major
32 conventions at facilities containing at least 1.3 million square feet of floor space used
33 for convention hall purposes and events at facilities containing at least 70,000 seats
34 used for major events under the control of a state authority, and amounts so segregated
35 may be held by the destination marketing organization and expended in fiscal years
36 subsequent to the fiscal year in which the taxes were collected.
37 (D) Any municipal levy of any additional excise tax under this paragraph must be
38 approved by local Act and shall also comply with the resolution requirements contained
39 in paragraph (4) of this subsection in regard to the additional excise tax levied under
40 this paragraph only. The local Act of the General Assembly shall provide that the first
41 7 percent in excise tax levied under the authority of paragraph (5) of subsection (a) of
42 this Code section shall continue to be levied under that paragraph and all amounts
43 collected thereunder shall be expended as required therein and that the additional
44 amounts collected under the provisions of this paragraph shall be expended as required
45 in this paragraph."

46 **SECTION 2.**

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

49 **SECTION 3.**

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