

House Bill 623 (AS PASSED HOUSE AND SENATE)

By: Representative Clark of the 98<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Buford 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 **SECTION 1.**

7 The City of Buford adopted Resolution No. 08-09 on January 3, 2011, requesting that,  
8 pursuant to the requirements of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the  
9 General Assembly enact a local Act pursuant to such Code section authorizing the levy of  
10 an excise tax on hotels, motels, and related entities, as defined in such Code section, in the  
11 amount of 7 percent, subject to the requirements of paragraph (5) of subsection (b) of Code  
12 Section 48-13-51 of the O.C.G.A.

13 **SECTION 2.**

14 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the  
15 governing authority of the City of Buford is authorized to levy an excise tax pursuant to said  
16 subsection at a rate not to exceed 7 percent of the charge for the furnishing for value to the  
17 public of any room or rooms, lodgings, or accommodations furnished by any person or legal  
18 entity licensed by, or required to pay business or occupation taxes to, the municipality for  
19 operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other  
20 place in which rooms, lodgings, or accommodations are regularly or periodically furnished  
21 for value.

22 **SECTION 3.**

23 (a) In each fiscal year during which a tax is collected under paragraph (2) of subsection (b)  
24 of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less than 50 percent of

25 the total amount of taxes collected that exceed the amount of taxes that would be collected  
26 at the rate of 5 percent shall be expended for promoting tourism, conventions, and trade  
27 shows by the destination marketing organization designated by the City of Buford; provided,  
28 however, that the City of Buford may exercise its option under paragraph (2) of  
29 subsection (e) of Code Section 48-13-51 of the O.C.G.A. to contract with an entity qualified  
30 under such provision.

31 (b) The remaining amount of taxes collected that exceed the amount of taxes that would be  
32 collected at the rate of 5 percent which are not otherwise expended under subsection (a) of  
33 this section shall be expended for tourism product development.

34 **SECTION 4.**

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