

House Bill 1225

By: Representative Powell of the 171<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Moultrie to levy an excise tax pursuant  
2 to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures,  
3 conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for  
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 The City of Moultrie adopted Resolution No. R02-2012-03 on February 7, 2012, requesting  
8 that, pursuant to the requirements of subsection (b) of Code Section 48-13-51 of the  
9 O.C.G.A., the General Assembly enact a local Act pursuant to such Code section authorizing  
10 the levy of an excise tax on hotels, motels, and related entities, as defined in such Code  
11 section, in the amount of 7 percent, subject to the requirements of paragraph (5) of subsection  
12 (b) of Code 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 Moultrie is authorized to levy an excise tax pursuant to  
16 said subsection at a rate not to exceed 7 percent of the charge for the furnishing for value to  
17 the public of any room or rooms, lodgings, or accommodations furnished by any person or  
18 legal entity licensed by, or required to pay business or occupation taxes to, the municipality  
19 for 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 Moultrie;  
28 provided, however, that the City of Moultrie 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.