

House Bill 1238 (AS PASSED HOUSE AND SENATE)

By: Representative Smith of the 129th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of West Point 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 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
8 governing authority of the City of West Point is authorized within the territorial limits of the
9 city to levy an excise tax at a rate not to exceed 8 percent of the charge for the furnishing for
10 value to the public of any room or rooms, lodgings, or accommodations furnished by any
11 person or legal entity licensed by, or required to pay business or occupation taxes to, the
12 county for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or
13 any other place in which rooms, lodgings, or accommodations are regularly or periodically
14 furnished for value.

15 **SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of a resolution of the governing
17 authority of the City of West Point on March 8, 2010, which specifies the subsequent tax
18 rate, identifies the projects or tourism product development purposes, and specifies the
19 allocation of proceeds.

20 **SECTION 3.**

21 In accordance with the terms of such resolution:

- 22 (1) In each fiscal year during which a tax is collected pursuant to paragraph (3) of
23 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
24 than 50 percent of the total amount of taxes collected that exceed the amount of taxes

25 that would be collected at the rate of 5 percent shall be expended for promoting tourism,
26 conventions, and trade shows by the destination marketing organization designated by the
27 City of West Point; and

28 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
29 be collected at the rate of 5 percent which are not otherwise expended under
30 paragraph (1) of this section shall be expended for tourism product development.

31 **SECTION 4.**

32 All laws and parts of laws in conflict with this Act are repealed.