

House Bill 1225 (AS PASSED HOUSE AND SENATE)

By: Representative Powell of the 171st

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 style="text-align:center">**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 style="text-align:center">**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 style="text-align:center">**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.