

House Bill 613

By: Representatives Henson of the 86th, Drenner of the 85th, Oliver of the 82nd, Mosby of the 83rd, Dawkins-Haigler of the 91st, and others

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of DeKalb County 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 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
8 governing authority of DeKalb County is authorized within the territorial limits of the special
9 district located within DeKalb County to levy an excise tax at a rate not to exceed 8 percent
10 of the charge for the furnishing for value to the public of any room or rooms, lodgings, or
11 accommodations by any person or legal entity licensed by, or required to pay business or
12 occupation taxes to, the county for operating a hotel, motel, inn, lodge, tourist camp, tourist
13 cabin, campground, or any other place in which rooms, lodgings, or accommodations are
14 regularly or periodically 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 DeKalb County which specifies the subsequent tax rate, identifies the projects
18 or tourism product development purposes, and specifies the allocation of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of the resolution of the governing authority of DeKalb County:
21 (1) In each fiscal year during which a tax is collected pursuant to paragraph (3) of
22 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
23 than 50 percent of the total amount of taxes collected that exceeds the amount of taxes
24 that would be collected at the rate of 5 percent shall be expended for promoting tourism,

25 conventions, and trade shows by the destination marketing organization designated by
26 DeKalb County; and

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

30 **SECTION 4.**

31 All laws and parts of laws in conflict with this Act are repealed.