

House Bill 647

By: Representative Stephens of the 164<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 36 of the Official Code of Georgia Annotated, relating to local government,  
2 so as to provide for the establishment of convention and tourism special districts within  
3 certain areas of the state; to provide criteria for the determination of such districts based on  
4 the existence of convention and tourist attraction facilities; to authorize the levy of local  
5 government sales and use taxation within such districts for the purpose of enhanced public  
6 safety services, upon approval by the commissioner of community affairs; to provide an  
7 exemption from other sales and use taxation for sales and uses subject to such local taxation;  
8 to provide an exemption from state and local sales and use taxation for the construction of  
9 new tourist attraction facilities in or adjacent to a special district; to amend said Title 36 and  
10 Title 16 of the Official Code of Georgia Annotated, the "Criminal Code of Georgia," so as  
11 to provide that a special district shall be a drug-free commercial zone and to provide for the  
12 punishment of certain drug and controlled substance offenses within such zone; to provide  
13 for heightened punishment of certain aggravated assaults and aggravated batteries within a  
14 special district; to provide for other related matters; to provide for effective dates and  
15 applicability; to repeal conflicting laws; and for other purposes.

16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

17 **SECTION 1.**

18 Title 36 of the Official Code of Georgia Annotated, relating to local government, is amended  
19 by adding a new Chapter 77 to read as follows:

20 "CHAPTER 77

21 36-77-1.

22 This chapter shall be known and may be cited as the 'Convention and Tourism Special  
23 District Act of 2014.'

24 36-77-2.

25 As used in this chapter, the term:

26 (1) 'Convention and tourism special district' or 'special district' means a district  
 27 established as provided in Code Section 36-77-3.

28 (2) 'Tourist attraction' means a cultural or historical site; a recreation or entertainment  
 29 facility; a convention hotel; or an entertainment destination center designed to attract  
 30 tourists or persons attending conventions which contains at least 30,000 square feet of  
 31 floor space and attracts, or in the case of a proposed tourist attraction is reasonably  
 32 calculated to attract, at least 400,000 visits per year by members of the public.

33 36-77-3.

34 (a) Under the authority of Article IX, Section II, Paragraph VI(a) of the Constitution there  
 35 is created one or more convention and tourism special districts for the provision of local  
 36 government services within each area of the state within which there can be drawn a  
 37 boundary defining a territory of four square miles or less which contains:

38 (1) At least 1.3 million square feet of floor space used for convention hall purposes; and  
 39 (2) Two or more tourist attractions.

40 (b)(1) If a special district created by this Code section is located entirely within a single  
 41 municipal corporation, it shall be a special district for that municipal corporation. If a  
 42 special district created by this Code section is located entirely within the unincorporated  
 43 area of a single county, it shall be a special district for that county.

44 (2) If an area which would otherwise constitute a single special district is not located  
 45 entirely within a single jurisdiction as described in paragraph (1) of this subsection, it  
 46 shall be divided into two or more special subdistricts, such that each portion located  
 47 within an unincorporated area shall be a special district for that county and each portion  
 48 located within a municipal corporation shall be a special district for that municipal  
 49 corporation.

50 (c) Within 90 days after the effective date of this chapter, the commissioner of community  
 51 affairs shall determine the existence of each such special district in the state and shall  
 52 prepare a plat or plan reflecting the boundaries of each special district. In following years,  
 53 the commissioner shall during the final calendar quarter of each calendar year similarly  
 54 determine the existence and boundaries of any new special district having met the criteria  
 55 of this Code section during that calendar year. In each following year, the commissioner  
 56 shall likewise during the final calendar quarter of each calendar year determine whether  
 57 each existing special district continues to meet the criteria of this Code section and, if so,  
 58 shall make any adjustments to the boundaries of the special district required by the creation  
 59 or removal of convention hall space or attractions.

60 (d) Each special district shall include:

61 (1) The entire tract or parcel of real property on which is located each convention facility  
 62 containing floor space used to meet the criteria of this Code section;

63 (2) The entire tract or parcel of real property on which is located each tourist attraction  
 64 used to meet the criteria of this Code section;

65 (3) The entire tract or parcel of real property on which is located any hotel where the  
 66 straight line distance between the hotel parcel and any parcel described in paragraph (1)  
 67 or (2) of this subsection is less than 1,500 feet;

68 (4) Any public park or public transit facility where the straight line distance between the  
 69 park or transit facility and any parcel described in paragraph (1) or (2) of this subsection  
 70 is less than 1,500 feet;

71 (5) All tracts or parcels of real property within 1,500 feet of any parcel described in  
 72 paragraphs (1), (2), (3), and (4) of this subsection; and

73 (6) Any real property which is within an area surrounded on all sides by parcels  
 74 described in paragraphs (1) through (5) of this subsection.

75 36-77-4.

76 (a) A local government for which a special district is created under this chapter may levy  
 77 within the special district a special sales and use tax. Except that such tax is a special  
 78 district tax rather than a state tax and the proceeds are local government tax proceeds rather  
 79 than state tax proceeds, the tax shall be identical to the state sales and use tax, shall apply  
 80 to the same subjects of taxation, and shall be administered and collected in the same  
 81 manner. The rate of any such tax shall be equal to the total state and local sales tax rate  
 82 which would be in effect within the special district but for the exemption specified in Code  
 83 Section 36-77-5, minus the amount of any sales tax for educational purposes under Part 2  
 84 of Article 3 of Chapter 8 of Title 48.

85 (b) A local government imposing a tax under this chapter shall do so on a calendar year  
 86 basis and shall adopt a resolution or ordinance imposing or renewing the tax at least 30  
 87 days prior to the commencement of the calendar year.

88 (c) The proceeds of a tax imposed under this chapter shall be used by the levying local  
 89 government exclusively for the purpose of enhancing public safety services for the special  
 90 district. As a condition precedent to the imposition or renewal of a tax under this chapter,  
 91 the levying local government shall provide to the commissioner of community affairs a  
 92 certification that the proceeds will be so used and a detailed plan for the use of the  
 93 proceeds; and the commissioner shall certify his or her approval or disapproval of the  
 94 certification and plan to the local government and the state revenue commissioner.

95 36-77-5.

96 Any sale or use which is subject to the special district sales and use tax provided for in this  
97 chapter shall be exempt from the state sales and use tax provided for in Article 1 of Chapter  
98 8 of Title 48 and shall be exempt from any other local sales and use tax except for the sales  
99 tax for educational purposes provided for in Part 2 of Article 3 of Chapter 8 of Title 48.

100 36-77-6.

101 (a) Any planned tourist attraction which is located in a special district or on a tract or  
102 parcel of real property adjoining a special district shall, upon certification by the  
103 commissioner of community affairs as meeting the requirements of this Code section,  
104 receive an exemption from all state and local sales and use taxes during its construction.  
105 The exemption shall apply to the sale and use of all tangible personal property used in or  
106 for the new construction of the planned tourist attraction.

107 (b) Any person making a sale of tangible personal property for the purpose specified in  
108 this Code section shall collect the tax imposed on this sale unless the purchaser furnishes  
109 such person with an exemption determination letter issued by the commissioner certifying  
110 that the purchaser is entitled to purchase the tangible personal property without paying the  
111 tax.

112 (c) The exemption provided for under this Code section shall not apply to sales of tangible  
113 personal property that occur after the tourist attraction is opened to the public.

114 36-77-7.

115 (a) A special district shall by operation of law be constituted as a drug-free commercial  
116 zone under Code Section 16-13-32.6, without any necessity for adoption of a local  
117 ordinance or further action by the General Assembly. The status of a special district as a  
118 drug-free commercial zone shall not be subject to any expiration.

119 (b) In a prosecution under this Code section, a true copy of a map produced or reproduced  
120 by the Department of Community Affairs depicting the location and boundaries of the  
121 special district shall, if certified as a true copy by the custodian of such records at such  
122 department, be admissible and shall constitute prima-facie evidence of the location and  
123 boundaries of such special district.

124 35-77-8.

125 The offenses of aggravated assault with a firearm and aggravated battery within a special  
126 district shall be subject to heightened sentencing as provided in subsection (m) of Code  
127 Section 16-5-21 and subsection (i) of Code Section 16-5-24."

128 **SECTION 2.**

129 Title 16 of the Official Code of Georgia Annotated, the "Criminal Code of Georgia," is  
130 amended in Code Section 16-5-21, relating to aggravated assault, by adding a new subsection  
131 to read as follows:

132 "(m) Any person who commits the offense of aggravated assault involving the use of a  
133 firearm within a convention and tourism special district as defined in Code Section 36-77-2  
134 shall, upon conviction thereof, be punished by imprisonment for not less than five nor more  
135 than 20 years."

136 **SECTION 3.**

137 Said title is further amended in Code Section 16-5-24, relating to aggravated battery, by  
138 adding a new subsection to read as follows:

139 "(i) Any person who commits the offense of aggravated battery within a convention and  
140 tourism special district as defined in Code Section 36-77-2 shall, upon conviction thereof,  
141 be punished by imprisonment for not less than five nor more than 20 years."

142 **SECTION 4.**

143 Said title is further amended in Code Section 16-13-32.6, relating to drug-free commercial  
144 zones, by adding a new subsection to read as follows:

145 "(g) A special convention and tourism district established under Chapter 77 of Title 36  
146 shall also constitute a drug-free commercial zone as provided in Code Section 36-77-7."

147 **SECTION 5.**

148 (a) This Act shall become effective upon its approval by the Governor or upon its becoming  
149 law without such approval for administrative purposes of determining and establishing  
150 special districts and taking administrative actions in preparation for implementation of tax  
151 provisions in calendar year 2015.

152 (b) Sections 2, 3, and 4 of this Act shall become effective January 1, 2015, and shall apply  
153 to offenses committed on or after that date.

154 (c) The first tax year affected by this Act shall be the tax year beginning January 1, 2015.

155 **SECTION 6.**

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