

House Bill 525 (AS PASSED HOUSE AND SENATE)

By: Representatives Tankersley of the 160<sup>th</sup>, Parrish of the 158<sup>th</sup>, and Burns of the 159<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

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

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A., the governing  
8 authority of the City of Statesboro is authorized to levy an excise tax at a rate not to exceed  
9 6 percent of the charge for the furnishing for value to the public of any room or rooms,  
10 lodgings, or accommodations furnished by any person or legal entity licensed by, or required  
11 to pay business or occupation taxes to, the municipality for operating a hotel, motel, inn,  
12 lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings,  
13 or accommodations are regularly or periodically furnished for value.

14 style="text-align:center">**SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of Resolution No. 2013-02 (Revised)  
16 of the governing authority of the City of Statesboro on February 6, 2013, which specifies the  
17 subsequent tax rate, identifies the projects or tourism product development purposes, and  
18 specifies the allocation of proceeds.

19 style="text-align:center">**SECTION 3.**

20 In accordance with the terms of Resolution No. 2013-02 (Revised) :

21 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) 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 the  
26 City of Statesboro or by such other entity authorized to administer and expend the  
27 proceeds of such tax under an existing contract authorized by paragraph (2) of  
28 subsection (e) of Code Section 48-13-51 of the O.C.G.A; and  
29 (2) The remaining amount of taxes collected that exceeds the amount of taxes that would  
30 be collected at the rate of 5 percent which are not otherwise expended under  
31 paragraph (1) of this section shall be expended for tourism product development.

32 **SECTION 4.**

33 All laws and parts of laws in conflict with this Act are repealed.