

House Bill 528 (AS PASSED HOUSE AND SENATE)

By: Representatives Yates of the 73<sup>rd</sup>, Mabra of the 63<sup>rd</sup>, and Fludd of the 64<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Peachtree City to levy an excise tax  
2 pursuant 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 Peachtree City is authorized to levy an excise tax at a rate  
9 not to exceed 8 percent of the charge for the furnishing for value to the public of any room  
10 or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by,  
11 or required to pay business or occupation taxes to, the municipality for operating a hotel,  
12 motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which  
13 rooms, lodgings, or accommodations are regularly or periodically furnished for value.

14 **SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of Ordinance No. 1053 of the  
16 governing authority of the City of Peachtree City dated December 6, 2012, which specifies  
17 the subsequent tax rate, identifies the projects or tourism product development purposes, and  
18 specifies the allocation of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of Ordinance No. 1053 adopted by the mayor and council of  
21 the City of Peachtree City:

22 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) 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 exceeds 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 Peachtree City or by such other entity already authorized to administer tourism  
28 funds pursuant to an existing contract as specified in paragraph (2) of subsection (e) of  
29 Code Section 48-13-51 of the O.C.G.A.; and

30 (2) The remaining amount of taxes collected that exceeds the amount of taxes that would  
31 be collected at the rate of 5 percent which are not otherwise expended under  
32 paragraph (1) of this section shall be expended for tourism product development to  
33 include, and be limited to, capital costs and operating expenses which related to visitor  
34 information and welcome centers, wayfinding signage, parks and recreation facilities, and  
35 performing arts facilities.

36 **SECTION 4.**

37 All laws and parts of laws in conflict with this Act are repealed.