

House Bill 765

By: Representative Stephens of the 164th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 5 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to excise taxes on rental motor vehicles, so as to add public transit to the authorized
3 purposes for the proceeds of such tax; 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 Article 5 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
8 excise taxes on rental motor vehicles, is amended by revising paragraph (2) of Code Section
9 48-13-90, as follows:

10 "(2) Funds derived from such tax shall be made available for the purpose of promoting
11 industry, trade, commerce, and tourism; for the provision of convention, trade, sports, and
12 recreational facilities; and for public transit and public safety purposes."

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

14 Said article is further amended by revising paragraph (2) of subsection (a) of Code Section
15 48-13-93, relating to collection and expenditure of excise taxes on rental motor vehicles, as
16 follows:

17 "(2) A county or municipality levying an excise tax as provided in paragraph (1) of this
18 subsection shall only levy such tax by ordinance which shall specify with particularity
19 the authorized projects or purposes, or both, for which proceeds of the tax are to be
20 expended and shall apply in each fiscal year during which the tax is collected such tax
21 proceeds for the purpose of:

22 (A) Promoting industry, trade, commerce, and tourism;

23 (B) Capital outlay projects consisting of the construction and improvement of
24 convention, trade, sports, and recreational facilities, or public transit or public safety
25 facilities, including the acquiring, constructing, renovating, improving, and equipping

26 of parking facilities, pedestrian walkways, plazas, connections, and other public
27 improvements associated with such convention, trade, sports, and recreational facilities
28 or public transit or public safety facilities or the retirement of debt issued with respect
29 to such capital outlay projects; and

30 (C) Maintenance and operation expenses or security and public safety expenses
31 associated with capital outlay projects funded pursuant to subparagraph (B) of this
32 paragraph; and

33 (D) Maintenance and operation expenses for public transit systems located in
34 jurisdictions that do not levy a tax dedicated to public transportation, including, but not
35 limited to, a tax levied under the provisions of the Metropolitan Atlanta Rapid Transit
36 Authority Act of 1965, approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended."

37 **SECTION 3.**

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