

House Bill 431

By: Representatives Shaw of the 176th, Carter of the 175th, Corbett of the 174th, and Sharper of the 177th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of Lowndes 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 style="text-align:center">**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 Lowndes County is authorized to levy an excise tax pursuant to such
9 subsection at a rate not to exceed 7 percent of the charge for the furnishing for value to the
10 public of any room or rooms, lodgings, or accommodations by any person or legal entity
11 licensed by, or required to pay business or occupation taxes to, the county for operating a
12 hotel, 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 style="text-align:center">**SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of a resolution of the governing
16 authority of Lowndes County on January 13, 2015, which specifies the subsequent tax rate,
17 identifies the projects or tourism product development purposes, and specifies the allocation
18 of proceeds.

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

20 In accordance with the terms of such resolution of the governing authority of Lowndes
21 County adopted January 13, 2015:

22 (1) In each fiscal year during which a tax is collected pursuant to paragraph (3) 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
27 Lowndes County or through a contract or contracts with an entity other than a destination
28 marketing organization with which the county may continue to expend the proceeds of
29 the tax pursuant to paragraph (2) of subsection (e) of Code Section 48-13-5; 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.

33 **SECTION 4.**

34 All laws and parts of laws in conflict with this Act are repealed.