

House Bill 641

By: Representatives Knight of the 130<sup>th</sup> and Yates of the 73<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of Spalding 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 **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 Spalding County is authorized to levy an excise tax at a rate not to  
9 exceed 8 percent of the charge for the furnishing for value to the public of any room or  
10 rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or  
11 required to pay business or occupation taxes to, the municipality for operating a hotel, motel,  
12 inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms,  
13 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 that ordinance cited as "Spalding  
16 County Excise Tax on Rooms, Lodging, and Accommodations" adopted in March, 2015, and  
17 accompanying resolution by the governing authority of Spalding County, which specifies the  
18 subsequent tax rate, identifies the projects or tourism product development purposes, and  
19 specifies the allocation of proceeds.

20 **SECTION 3.**

21 In accordance with the terms of such resolution adopted by the governing authority of  
22 Spalding County:

23 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of  
24 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less

25 than 50 percent of the total amount of taxes collected that exceeds the amount of taxes  
26 that would be collected at the rate of 5 percent shall be expended for promoting tourism,  
27 conventions, and trade shows by the destination marketing organization designated by  
28 Spalding County; 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 is not otherwise expended under paragraph (1)  
31 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.