

House Bill 571 (AS PASSED HOUSE AND SENATE)

By: Representatives Willard of the 51<sup>st</sup>, Wilkinson of the 52<sup>nd</sup>, Jacobs of the 80<sup>th</sup>, and Dollar of the 45<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Sandy Springs 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 provide for a conditional  
4 effective date and automatic repeal; to repeal conflicting 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 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 Sandy Springs 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 style="text-align:center">**SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of Resolution No. 2015-02-15 by the  
16 governing authority of the City of Sandy Springs on February 18, 2015, 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 such resolution adopted by the mayor and council of the City  
21 of Sandy Springs:

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 Sandy Springs; and

28 (2) The remaining amount of taxes collected that exceeds the amount of taxes that would  
29 be collected at the rate of 5 percent which is not otherwise expended under paragraph (1)  
30 of this section shall be expended for tourism product development.

31 **SECTION 4.**

32 This Act shall become effective on July 1, 2015; provided, however, that this Act shall only  
33 become effective if the General Assembly does not enact general legislation during its 2015  
34 regular session to provide for the use of the proceeds of the hotel/motel tax in municipalities  
35 subject to division (a)(5)(A)(ii) of Code Section 48-13-51 of the O.C.G.A. If such legislation  
36 is enacted, this Act shall not become effective and shall stand repealed in its entirety.

37 **SECTION 5.**

38 All laws and parts of laws in conflict with this Act are repealed.