A BILL TO BE ENTITLED
AN ACT

To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, so as to provide for a limitation on the joint county and municipal sales and use tax on motor fuel; to provide for a state fee on the rental of a hotel or motel room; to provide for an additional transportation special purpose local option sales and use tax by counties and municipalities; to provide for definitions, procedures, conditions, and limitations for the imposition, collection, disbursement, and termination of the tax; to provide for powers, duties, and authority of the state revenue commissioner; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended by revising Code Section 48-8-82, relating to authorization of counties and municipalities to impose a joint sales and use tax, as follows:

"48-8-82. (a) When the imposition of a joint county and municipal sales and use tax is authorized according to the procedures provided in this article within a special district, the county whose geographical boundary is conterminous with that of the special district and each qualified municipality located wholly or partially within the special district shall levy a joint sales and use tax at the rate of 1 percent, except as provided in subsection (b) of this Code section. Except as to rate, the joint tax shall correspond to the tax imposed and administered by Article 1 of this chapter. No item or transaction which is not subject to taxation by Article 1 of this chapter shall be subject to the tax levied pursuant to this article, except that the joint tax provided in this article shall be applicable to sales of motor fuels as prepaid local tax as that term is defined in Code Section 48-8-2 and shall be applicable to the sale of food and food ingredients and alcoholic beverages only to the extent provided for in paragraph (57) of Code Section 48-8-3."
(b) On or after July 1, 2015, such joint sales and use tax levied on sales of motor fuels as defined in Code Section 48-9-2 shall be at the rate of 1 percent of the retail sales price of the motor fuel which is not more than $3.00 per gallon; provided, however, that in any consolidated government levying a joint sales and use tax at 2 percent pursuant to Code Section 48-8-96, on or after July 1, 2015, any such joint sales and use tax levied on sales of motor fuels as defined in Code Section 48-9-2 shall be at the rate of 2 percent of the retail sales price of the motor fuel which is not more than $3.00 per gallon.

SECTION 2.
Said title is further amended by adding a new article in Chapter 8, relating to state sales and use taxes, to read as follows:

"ARTICLE 5A

48-8-260.
As used in this article, the term:
(1) 'Intergovernmental agreement' means a contract entered into pursuant to Article IX, Section III, Paragraph 1 of the Constitution.
(2) 'Mass transportation' means any mode of transportation serving the general public which is appropriate to transport people by highways or rail.
(3) 'Mass transportation regional system participant' means any county within a special district created pursuant to Article 5 of this chapter in which mass transportation service is provided within such special district, to such special district, or from such special district by a multicounty regional transportation authority created by an Act of the General Assembly, including but not limited to the Georgia Regional Transportation Authority or the Metropolitan Atlanta Rapid Transit Authority.
(4) 'Qualified municipality' means a qualified municipality as defined in paragraph (4) of Code Section 48-8-110 which is located wholly or partly within a special district.
(5) 'Transportation purposes' means and includes roads, bridges, public transit, rails, airports, buses, seaports, including without limitation road, street, and bridge purposes pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121, and all accompanying infrastructure and services necessary to provide access to these transportation facilities, including new general obligation debt and other multiyear obligations issued to finance such purposes. Such purposes shall also include the retirement of previously incurred general obligation debt with respect only to such purposes, but only if an intergovernmental agreement has been entered into under this article.
48-8-261.
(a) Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the Constitution of this state, 159 special districts are created within this state. The geographical boundary of each county shall correspond with and shall be conterminous with the geographical boundary of the 159 special districts created.
(b) On or after July 1, 2016, any county:
(1) That is not located within a special district levying a special sales and use tax pursuant to Article 5 of this chapter;
(2) That is a mass transportation regional system participant; and
(3) In which a tax is currently being levied and collected pursuant to:
   (A) Part 1 of Article 3 of this chapter;
   (B) A local constitutional amendment for purposes of a metropolitan area system of public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted pursuant to such local constitutional amendment; or
   (C) Code Section 48-8-96 may, by following the procedures required by this article, impose for a limited period of time within the special district under this article a transportation special purpose local option sales and use tax, the proceeds of which shall be used only for transportation purposes.
(c) On or after July 1, 2017, any county:
(1) That is not located within a special district levying a special sales and use tax pursuant to Article 5 of this chapter; and
(2) In which a tax is currently being levied and collected pursuant to:
   (A) Part 1 of Article 3 of this chapter;
   (B) A local constitutional amendment for purposes of a metropolitan area system of public transportation set out at Ga. L. 1964, p. 1008, and the laws enacted pursuant to such local constitutional amendment; or
   (C) Code Section 48-8-96 may, by following the procedures required by this article, impose for a limited period of time within the special district under this article a transportation special purpose local option sales and use tax, the proceeds of which shall be used only for transportation purposes.

48-8-262.
(a)(1) Except as otherwise provided in paragraph (2) of this subsection, prior to the issuance of the call for the referendum required by Code Section 48-8-263, any county
that desires to levy a tax under this article shall deliver or mail a written notice to the
mayor or chief elected official in each qualified municipality located within the special
district. Such notice shall contain the date, time, place, and purpose of a meeting at
which the governing authorities of the county and of each qualified municipality are to
meet to discuss possible projects for inclusion in the referendum and the rate of tax. The
notice shall be delivered or mailed at least ten days prior to the date of the meeting. The
meeting shall be held at least 30 days prior to the issuance of the call for the referendum.
(2) When 90 percent or more of the geographic area of a special district is located within
one or more qualified municipalities and when a qualified municipality or combination
of qualified municipalities within the special district whose combined population within
the special district is 60 percent or more of the aggregate population of all qualified
municipalities within the special district desires to levy a tax under this article, such
qualified municipality or municipalities may deliver or mail written notice to the chief
elected official of the governing authority of the county located within the special district
calling for a meeting to discuss projects for inclusion in the referendum and the rate of
levy of the tax. Such notice shall contain the date, time, place, and purpose of the
meeting and shall be delivered or mailed at least ten days prior to the date of the meeting.
The meeting shall be held at least 30 days prior to the issuance of the call for a
referendum. If the county and all qualified municipalities within the special district do
not enter into an intergovernmental agreement meeting the requirements of subsection (b)
of this Code section within 30 days after the meeting, when 90 percent or more of the
geographic area of a special district is located within one or more qualified municipalities
the qualified municipality or combination of qualified municipalities within the special
district whose combined population within the special district is 60 percent or more of the
aggregate population of all qualified municipalities within the special district may adopt
a resolution as provided in subsection (e) of this Code section and issue the call for a
referendum on the levy of a tax under this article.
(b)(1) Following the meeting required by subsection (a) of this Code section and prior
to any tax being imposed under this article, the county and all qualified municipalities
therein may execute an intergovernmental agreement memorializing their agreement to
the levy of a tax and the rate of such tax.
(2) If an intergovernmental agreement authorized by paragraph (1) of this subsection is
entered into, it shall, at a minimum, include the following:
(A) A list of the projects and purposes qualifying as transportation purposes proposed
to be funded from the tax, including an expenditure of at least 30 percent of the
estimated revenue from the tax on projects included in the state-wide strategic
transportation plan as defined in paragraph (6) of subsection (a) of Code Section 32-2-22;

(B) The estimated or projected dollar amounts allocated for each transportation purpose from proceeds from the tax;

(C) The procedures for distributing proceeds from the tax to qualified municipalities;

(D) A schedule for distributing proceeds from the tax to qualified municipalities which shall include the priority or order in which transportation purposes will be fully or partially funded;

(E) A provision that all transportation purposes included in the agreement shall be funded from proceeds from the tax except as otherwise agreed;

(F) A provision that proceeds from the tax shall be maintained in separate accounts and utilized exclusively for the specified purposes;

(G) Record-keeping and audit procedures necessary to carry out the purposes of this article; and

(H) Such other provisions as the county and qualified municipalities choose to address.

(c)(1) If an intergovernmental agreement is entered into by the county and all qualified municipalities, the rate of the tax may be up to 1 percent.

(2) If an intergovernmental agreement is not entered into by the county and all qualified municipalities, the maximum rate of the tax shall not exceed .75 percent and shall be determined by the governing authority of the county.

(d)(1) As soon as practicable after the meeting between the governing authorities of the county and qualified municipalities and the execution of an intergovernmental agreement, if applicable, the governing authority of the county shall by a majority vote on a resolution offered for such purpose submit the list of transportation purposes and the question of whether the tax should be approved to electors of the special district in the next scheduled election and shall notify the county election superintendent within the special district by forwarding to the superintendent a copy of such resolution calling for the imposition of the tax. Such list, or a digest thereof, shall be available during regular business hours in the office of the county clerk.

(2) The resolution authorized by paragraph (1) of this subsection shall describe:

(A) The specific transportation purposes to be funded;

(B) The approximate cost of such transportation purposes, which shall also be the maximum amount of net proceeds to be raised by the tax; and

(C) The maximum period of time, to be stated in calendar years, for which the tax may be imposed and the rate thereof. The maximum period of time for the imposition of the tax shall not exceed five years.
(a)(1) The ballot submitting the question of the imposition of the tax to the voters within the special district shall have written or printed thereon the following:

' ( ) YES Shall a special ___ percent sales and use tax be imposed in the special district consisting of _______ County for a period of time not to exceed _______ and for the raising of not more than an estimated amount of $_______ for transportation purposes?'

(2) If debt is to be issued, the ballot shall also have written or printed thereon, following the language specified by paragraph (1) of this subsection, the following:

'If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of _______ County in the principal amount of $_________ for the above purpose.'

(b) The election superintendent shall issue the call and conduct the election in the manner authorized by general law. The superintendent shall canvass the returns, declare the result of the election, and certify the result to the Secretary of State and to the commissioner. The expense of the election shall be paid from county funds. All persons desiring to vote in favor of imposing the tax shall vote 'Yes,' and all persons opposed to imposing the tax shall vote 'No.' If more than one-half of the votes cast throughout the entire special district are in favor of imposing the tax, then the tax shall be imposed as provided in this article.

(c) Where such question is not approved by the voters, the county may resubmit such question from time to time upon compliance with the requirements of this article.

(d)(1) If the intergovernmental agreement, if applicable, and proposal include the authority to issue general obligation debt and if more than one-half of the votes cast are in favor of the proposal, then the authority to issue such debt in accordance with Article IX, Section V, Paragraph I of the Constitution is given to the proper officers of the county; otherwise, such debt shall not be issued. If the authority to issue such debt is so approved by the voters, then such debt may be issued without further approval by the voters.

(2) If the issuance of general obligation debt is included and approved as provided in this Code section, then the governing authority of the county may incur such debt either through the issuance and validation of general obligation bonds or through the execution of a promissory note or notes or other instrument or instruments. If such debt is incurred through the issuance of general obligation bonds, such bonds and their issuance and validation shall be subject to Articles 1 and 2 of Chapter 82 of Title 36 except as specifically provided otherwise in this article. If such debt is incurred through the execution of a promissory note or notes or other instrument or instruments, no validation proceedings shall be necessary, and such debt shall be subject to Code Sections 36-80-10.
through 36-80-14 except as specifically provided otherwise in this article. In either event, such general obligation debt shall be payable first from the separate account in which are placed the proceeds received by the county from the tax. Such general obligation debt shall, however, constitute a pledge of the full faith, credit, and taxing power of the county; and any liability on such debt which is not satisfied from the proceeds of the tax shall be satisfied from the general funds of the county.

48-8-264.

(a)(1) If the imposition of the tax is approved at the election, the tax shall be imposed on the first day of the next succeeding calendar quarter which begins more than 80 days after the date of the election at which the tax was approved by the voters.

(2) With respect to services which are regularly billed on a monthly basis, however, the resolution shall become effective with respect to and the tax shall apply to services billed on or after the effective date specified in paragraph (1) of this subsection.

(b) The tax shall cease to be imposed on the earliest of the following dates:

(1) If the resolution calling for the imposition of the tax provided for the issuance of general obligation debt and such debt is the subject of validation proceedings, as of the end of the first calendar quarter ending more than 80 days after the date on which a court of competent jurisdiction enters a final order denying validation of such debt;

(2) On the final day of the maximum period of time specified for the imposition of the tax; or

(3) As of the end of the calendar quarter during which the commissioner determines that the tax will have raised revenues sufficient to provide to the special district net proceeds equal to or greater than the amount specified as the maximum amount of net proceeds to be raised by the tax.

(c)(1) At any time, no more than a single tax under this article shall be imposed within a special district. Any tax imposed under this article may, subject to the requirements of subsection (c) of Code Section 48-8-262, be imposed at a rate of up to 1 percent but shall not exceed 1 percent. Any tax imposed under this article at a rate of less than 1 percent shall be in an increment of .05 percent.

(2) In any special district in which a tax is in effect under this article, proceedings may be commenced, while the tax is in effect, calling for the reimposition of the tax upon the termination of the tax then in effect; and an election may be held at the next scheduled election for this purpose while the tax is in effect. Such proceedings for the reimposition of a tax under this article shall be in the same manner as proceedings for the initial imposition of the tax, but the newly authorized tax shall not be imposed until the expiration of the tax then in effect.
(3) Following the expiration of a tax under this article, proceedings for the reimposition of a tax under this article may be initiated in the same manner as provided in this article for initial imposition of such tax.

48-8-265.
A tax levied pursuant to this article shall be exclusively administered and collected by the commissioner for the use and benefit of the county and qualified municipalities within the special district imposing the tax. Such administration and collection shall be accomplished in the same manner and subject to the same applicable provisions, procedures, and penalties provided in Article 1 of this chapter; provided, however, that all moneys collected from each taxpayer by the commissioner shall be applied first to such taxpayer's liability for taxes owed the state; and provided, further, that the commissioner may rely upon a representation by or on behalf of the special district or the Secretary of State that such a tax has been validly imposed, and the commissioner and the commissioner's agents shall not be liable to any person for collecting any such tax which was not validly imposed. Dealers shall be allowed a percentage of the amount of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting, and paying the amount due if such amount is not delinquent at the time of payment. The deduction shall be at the rate and subject to the requirements specified under subsections (b) through (f) of Code Section 48-8-50.

48-8-266.
Each sales tax return remitting taxes collected under this article shall separately identify the location of each retail establishment at which any of the taxes remitted were collected and shall specify the amount of sales and the amount of taxes collected at each establishment for the period covered by the return in order to facilitate the determination by the commissioner that all taxes imposed by this article are collected and distributed according to situs of sale.

48-8-267.
(a) The proceeds of the tax collected by the commissioner in each special district under this article shall be disbursed as soon as practicable after collection as follows:

(1) One percent of the amount collected shall be paid into the general fund of the state treasury in order to defray the costs of administration; and

(2) Except for the percentage provided in paragraph (1) of this subsection, the remaining proceeds of the tax shall be distributed:

(A) Pursuant to the terms of the intergovernmental agreement, if applicable; or
(B) If no intergovernmental agreement has been entered into, in accordance with subsection (b) of this Code section.

(b) In the event an intergovernmental agreement has not been entered into, then distribution of the proceeds shall be as follows:

(1) The state auditor shall determine the most recent three fiscal years for which an audit under Code Section 36-81-7 has been made;

(2) Utilizing the audit information under paragraph (1) of this subsection, the county and each qualified municipality shall receive a proportional amount of proceeds of the tax based upon the amount of expenditures made for transportation in the most recent three fiscal years. The proportional amount for the county and each qualified municipality shall be determined by dividing the average expended on transportation during the most recent three fiscal years by the county or qualified municipality by the aggregate average expended on transportation by the county and all qualified municipalities in the special district during the most recent three fiscal years. Amounts expended on transportation include transportation maintenance and operation costs and shall correspond with classifications and subclassifications specified in the local government uniform chart of accounts under subsection (e) of Code Section 36-81-3 within section 4200, including noncapital expenditures within sections 4210-4270, and shall be reported in the local government audit. Total general fund expenditures by the local government within these categories shall be specified in the footnotes of the audited financial statement. If such transportation expenditures include maintenance and operation costs to support local government airport and transit operations, reported in functions 7561 and 7563 of the uniform chart, the general fund costs for those functions shall be included in the footnotes of the local government's audited financial report; and

(3) Following the determinations made pursuant to paragraph (2) of this subsection and at least 30 days prior to the referendum, the state auditor shall certify the appropriate distribution percentages to the commissioner and the commissioner shall utilize such percentages for the distribution of proceeds for the term of the tax.

48-8-268.
(a) The proceeds of a tax under this article shall not be subject to any allocation or balancing of state and federal funds provided for by general law, and such proceeds shall not be considered or taken into account in any such allocation or balancing.
(b) The approval of the tax under this article shall not in any way diminish the percentage of state or federal funds allocated to any of the local governments under Code Section 32-5-27 within the special district levying the tax. The amount of state or federal funds expended in the county or any qualified municipality within the special district shall not be decreased or diverted due to the use of proceeds from the tax levied under this article for transportation purposes that have a high priority in the state-wide strategic transportation plan.

48-8-269.

(a) Except as to rate, a tax imposed under this article shall correspond to the tax imposed by Article 1 of this chapter. No item or transaction which is not subject to taxation under Article 1 of this chapter shall be subject to a tax imposed under this article, except that a tax imposed under this article shall not apply to:

(1) The sale or use of any type of fuel used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives;

(2) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport;

(3) The sale or use of fuel that is used for propulsion of motor vehicles on the public highways;

(4) The sale or use of energy used in the manufacturing or processing of tangible goods primarily for resale;

(5) The sale or use of motor fuel as defined under paragraph (9) of Code Section 48-9-2 for public mass transit; or

(6) The purchase or lease of any motor vehicle pursuant to Code Section 48-5C-1.

(b) Except as otherwise specifically provided in this article, the tax imposed pursuant to this article shall be subject to any sales and use tax exemption which is otherwise imposed by law; provided, however, that the tax levied by this article shall be applicable to the sale of food and food ingredients as provided for in paragraph (57) of Code Section 48-8-3.

48-8-269.1.

Where a local sales or use tax has been paid with respect to tangible personal property by the purchaser either in another local tax jurisdiction within this state or in a tax jurisdiction outside this state, the tax may be credited against the tax authorized to be imposed by this article upon the same property. If the amount of sales or use tax so paid is less than the amount of the tax due under this article, the purchaser shall pay an amount equal to the difference between the amount paid in the other tax jurisdiction and the amount due under this article. The commissioner may require such proof of payment in another local tax jurisdiction as he or she deems necessary and proper. No credit shall be granted, however,
against the tax under this article for tax paid in another jurisdiction if the tax paid in such
other jurisdiction is used to obtain a credit against any other local sales and use tax levied
in the county or in a special district which includes the county.

48-8-269.2.
No tax shall be imposed upon the sale of tangible personal property which is ordered by
and delivered to the purchaser at a point outside the geographical area of the county in
which the tax is imposed regardless of the point at which title passes, if the delivery is
made by the seller's vehicle, United States mail, or common carrier or by private or contract
carrier.

48-8-269.3.
The commissioner shall have the power and authority to promulgate such rules and
regulations as shall be necessary for the effective and efficient administration and
enforcement of the collection of the tax.

48-8-269.4.
Except as provided in Code Section 48-8-6, the tax authorized under this article shall be
in addition to any other local sales and use tax. Except as otherwise provided in this article
and except as provided in Code Section 48-8-6, the imposition of any other local sales and
use tax within a county or qualified municipality within a special district shall not affect
the authority of a county to impose the tax authorized under this article, and the imposition
of the tax authorized under this article shall not affect the imposition of any otherwise
authorized local sales and use tax within the special district.

48-8-269.5.
(a)(1) The proceeds received from the tax shall be used by the county and qualified
municipalities within the special district exclusively for the transportation purposes
specified in the resolution calling for imposition of the tax. Such proceeds shall be kept
in a separate account from other funds of any county or qualified municipality receiving
proceeds of the tax and shall not in any manner be commingled with other funds of any
county or qualified municipality prior to the expenditure.
(2) The governing authority of each county and the governing authority of each qualified
municipality receiving any proceeds from the tax under this article shall maintain a record
of each and every purpose for which the proceeds of the tax are used. A schedule shall
be included in each annual audit which shows for each purpose in the resolution calling
for imposition of the tax the original estimated cost, the current estimated cost if it is not
the original estimated cost, amounts expended in prior years, and amounts expended in
the current year. The auditor shall verify and test expenditures sufficient to provide
assurances that the schedule is fairly presented in relation to the financial statements. The
auditor's report on the financial statements shall include an opinion, or disclaimer of
opinion, as to whether the schedule is presented fairly in all material respects in relation
to the financial statements taken as a whole.

(b) No general obligation debt shall be issued in conjunction with the imposition of the tax
unless the county governing authority determines that, and if the debt is to be validated it
is demonstrated in the validation proceedings that, during each year in which any payment
of principal or interest on the debt comes due, the county will receive from the tax net
proceeds sufficient to fully satisfy such liability. General obligation debt issued under this
article shall be payable first from the separate account in which are placed the proceeds
received by the county from the tax. Such debt, however, shall constitute a pledge of the
full faith, credit, and taxing power of the county; and any liability on such debt which is
not satisfied from the proceeds of the tax shall be satisfied from the general funds of the
county.

(c) The intergovernmental agreement, if applicable, and resolution calling for the
imposition of the tax may specify that all of the proceeds of the tax will be used for
payment of general obligation debt issued in conjunction with the imposition of the tax,
and, in that event, such proceeds shall be solely for such purpose except as otherwise
provided in subsection (f) of this Code section.

(d) The intergovernmental agreement, if applicable, and resolution calling for the
imposition of the tax may specify that a part of the proceeds of the tax will be used for
payment of general obligation debt issued in conjunction with the imposition of the tax.
The intergovernmental agreement, if applicable, and resolution shall specifically state the
other purposes for which such proceeds will be used. In such a case, no part of the net
proceeds from the tax received in any year shall be used for such other purposes until all
debt service requirements of the general obligation debt for that year have first been
satisfied from the account in which the proceeds of the tax are placed.

(e) The resolution calling for the imposition of the tax may specify that no general
obligation debt is to be issued in conjunction with the imposition of the tax. The
intergovernmental agreement, if applicable, and resolution shall specifically state the
purpose or purposes for which the proceeds will be used.

(f)(1)(A) If the proceeds of the tax are specified to be used solely for the purpose of
payment of general obligation debt issued in conjunction with the imposition of the tax,
then any net proceeds of the tax in excess of the amount required for final payment of
such debt shall be subject to and applied as provided in paragraph (2) of this subsection.
(B) If the special district receives from the tax net proceeds in excess of the maximum cost of the transportation projects and purposes stated in the resolution calling for the imposition of the tax or in excess of the actual cost of such projects and purposes, then such excess proceeds shall be subject to and applied as provided in paragraph (2) of this subsection unless otherwise specified in the intergovernmental agreement, if applicable.

(C) If the tax is terminated under paragraph (1) of subsection (b) of Code Section 48-8-264 by reason of denial of validation of debt, then all net proceeds received by the special district from the tax shall be excess proceeds subject to paragraph (2) of this subsection.

(2) Excess proceeds subject to this subsection shall be used solely for the purpose of reducing any indebtedness of any county or qualified municipality within the special district other than indebtedness incurred pursuant to this article. If there is no such other indebtedness or if the excess proceeds exceed the amount of any such other indebtedness, then the excess proceeds shall next be paid into the general fund of such county or qualified municipality, it being the intent that any funds so paid into the general fund of such county or qualified municipality be used for the purpose of reducing ad valorem taxes.

48-8-269.6.
Not later than December 31 of each year, the governing authority of each county and each qualifying municipality receiving any proceeds from the tax under this article shall publish annually, in a newspaper of general circulation in the boundaries of such county or municipality, a simple, nontechnical report which shows for each purpose in the resolution calling for the imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The report shall also include a statement of what corrective action the county or qualified municipality intends to implement with respect to each purpose which is underfunded or behind schedule and a statement of any surplus funds which have not been expended for a purpose.

SECTION 3.
Said title is further amended by adding a new Code section to read as follows:

48-13-50.3.
(a) As used in this Code section, the term:

(1) 'Extended stay rental' means providing for value to the public a hotel or motel room for longer than 30 consecutive days to the same customer.

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(2) ‘Innkeeper’ means any person who is subject to taxation under this article for the furnishing for value to the public a hotel or motel room.

(3) ‘Transportation purposes’ means and includes roads, bridges, public transit, rails, airports, buses, seaports, including without limitation road, street, and bridge purposes pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121, and all accompanying infrastructure and services necessary to provide access to these transportation facilities, including general obligation debt and other multiyear obligations issued to finance such purposes.

(b) On or after July 1, 2015, each innkeeper in this state shall charge a $5.00 per night fee to the customer, unless it is an extended stay rental, for each calendar day a hotel or motel room is rented or leased. The innkeeper shall collect the fee at the time the customer pays for the rental or lease of such hotel or motel room. The innkeeper collecting the fee shall remit the fee on a monthly basis to the department.

(c) The commissioner shall promulgate and make available forms for the use of innkeepers to assist in compliance with this Code section. The commissioner shall promulgate rules and regulations as necessary to implement and administer the provisions of this Code section.

(d) It is the intention of the General Assembly, subject to appropriations, that the fees collected pursuant to subsection (b) of this Code section shall be made available and used exclusively for transportation purposes in this state.

(e) If the amount collected under this Code section is ever not appropriated for a fiscal year as provided by subsection (d) of this Code section, as determined jointly by the House Budget and Research Office and the Senate Budget and Evaluation Office, then the amount collected shall be reduced by 50 percent. Upon the conclusion of a second fiscal year in which the amount collected is not so appropriated, this Code section shall stand repealed and reserved, and such fees shall cease to be collected, on the date the appropriations Act for such fiscal year becomes effective. Such budget offices shall certify any such lack of appropriation to the Code Revision Commission for purposes of updating the Code in accordance with this subsection."

SECTION 4.

This Act shall become effective on July 1, 2015.

SECTION 5.

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