

Senate Bill 433

By: Senators Thompson of the 14th and Hufstetler of the 52nd

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To authorize the governing authority of the City of Emerson to levy an excise tax pursuant
2 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 repeal conflicting laws; and for
4 other 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 the City of Emerson is authorized to levy an excise tax at a rate not
9 to 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 Resolution No. 2016-002 of the
16 governing authority of the City of Emerson on February 22, 2016, which specifies the
17 subsequent tax rate, identifies the projects or tourism product development purposes, and
18 specifies the allocation of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of such resolution adopted by the mayor and council of the City
21 of Emerson:

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 exceed the amount of taxes that

25 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 Emerson; provided, however, that the City of Emerson may exercise its option
28 under paragraph (2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A. to
29 contract with an entity qualified under such provision; and

30 (2) The remaining amount of taxes collected that exceed 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.