

House Bill 1105 (AS PASSED HOUSE AND SENATE)

By: Representatives Carson of the 46th, Cantrell of the 22nd, Ballinger of the 23rd, Caldwell of the 20th, and Turner of the 21st

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of Cherokee 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 Cherokee County is authorized to levy an excise tax pursuant to such
9 subsection at a rate not to exceed 6 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 **SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of a resolution of the governing
16 authority of Cherokee County on February 2, 2016, which specifies the tax rate, identifies
17 the projects or tourism product development purposes, and specifies the allocation of
18 proceeds.

19 **SECTION 3.**

20 In accordance with the terms of such resolution of the governing authority of Cherokee
21 County adopted February 2, 2016:

22 (1) In each fiscal year during which a tax is collected pursuant to subsection (b) of Code
23 Section 48-13-51 of the O.C.G.A., the amount of taxes collected on the first 3 percent of
24 such tax shall be expended as determined by future action of the governing authority of

25 Cherokee County; the amount of taxes collected on the portion of such tax above 3
26 percent but not above 5 percent shall be expended for promoting tourism, conventions,
27 and trade shows by contract with one or more private nonprofit organizations; an amount
28 equal to not less than 50 percent of the total amount of taxes collected that exceeds the
29 amount of taxes that would be collected at the rate of 5 percent shall be expended for
30 promoting tourism, conventions, and trade shows by contract with the Cherokee County
31 Chamber of Commerce, a private nonprofit organization under the laws of Georgia; and
32 the remaining amount of taxes collected that exceeds the amount of taxes that would be
33 collected at the rate of 5 percent shall be expended for tourism product development,
34 including, but not limited to, the Cherokee County Conference Center.

35 **SECTION 4.**

36 All laws and parts of laws in conflict with this Act are repealed.