

House Bill 460

By: Representative Parrish of the 158th

**A BILL TO BE ENTITLED
AN ACT**

1 To authorize the governing authority of the City of Swainsboro 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 Swainsboro 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 a Resolution by the governing
16 authority of the City of Swainsboro on March 7, 2016, which specifies the subsequent tax
17 rate, identifies the projects or tourism product development purposes, and specifies the
18 allocation of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of such resolution adopted by the governing authority of the
21 City of Swainsboro:

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

would be collected at the rate of 5 percent shall be expended for improving the City's outreach to surrounding areas for the promotion and development of a Community Arts Center featuring the Historic Dixie Theater; to preserve, renovate, and maintain the Historic Dixie Theater Property and its significance to the City and community of Swainsboro and County of Emanuel, to provide educational opportunities for local citizens and interested citizens in Georgia, to support and promote the arts; provided, however, that the governing authority of the City of Swainsboro may exercise its option under paragraph (2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A. to contract with an entity qualified under such provision; and

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

SECTION 4.

This Act supersedes any prior ordinances adopted by the governing authority of the City of Swainsboro pursuant to paragraph (3) of subsection (a) of Code Section 48-13-51 of the O.C.G.A.

SECTION 5.

All laws and parts of laws in conflict with this Act are repealed.