

Senate Bill 480

By: Senator Mullis of the 53rd

AS PASSED

A BILL TO BE ENTITLED

AN ACT

1 To authorize the governing authority of Walker 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 an effective date; to provide for related matters; to repeal
4 conflicting laws; and for 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 Walker County is authorized to levy an excise tax pursuant to such
9 subsection at a rate not to exceed 8 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, bed-and-breakfast, lodge, tourist camp, tourist cabin, campground, or any
13 other place in which rooms, lodgings, or accommodations are regularly or periodically
14 furnished for value.

15 **SECTION 2.**

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

19 **SECTION 3.**

20 In accordance with the terms of such resolution of the governing authority of Walker County:
21 (1) In each fiscal year during which a tax is collected pursuant to paragraph (3) of
22 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
23 than 50 percent of the total amount of taxes collected that exceeds the amount of taxes
24 that would be collected at the rate of 5 percent shall be expended for promoting tourism,

25 conventions, and trade shows by the destination marketing organization of Walker
26 County; and

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

30 **SECTION 4.**

31 This Act shall become effective on July 1, 2018.

32 **SECTION 5.**

33 All laws and parts of laws in conflict with this Act are repealed.