

The Senate Committee on State and Local Governmental Operations offered the following substitute to HB 591:

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Tybee Island to levy an excise tax
2 pursuant 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 City of Tybee Island is authorized to levy an excise tax at a rate not
9 to exceed 7 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 pursuant to the adoption of a resolution by the governing
16 authority of City of Tybee Island on February 14, 2019, under the authority of the original
17 resolution which specifies the subsequent tax rate, identifies the projects or tourism product
18 development purposes, and specifies the 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 Tybee Island:

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, trade shows by the destination marketing organization designated by the
27 City of Tybee Island, supporting a facility owned or operated by a state authority for
28 conventions and trade show purposes or any similar related purposes; and

29 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
30 be collected at the rate of 5 percent which are not otherwise expended under
31 paragraph (1) of this section shall be expended for tourism product development. The
32 tourism product development purposes shall include beach improvements and beach
33 renourishments to increase the city's contribution to future renourishment projects thereby
34 lessening the burden on the Georgia state budget and thereby Georgia taxpayers. Beach
35 improvements may include the construction or maintenance of restrooms on or near the
36 beach.

37 **SECTION 4.**

38 This Act supersedes any prior ordinances adopted by the governing authority of the City of
39 Tybee Island pursuant to paragraph (3.2) of subsection (a) of Code Section 48-13-51 of the
40 O.C.G.A.

41 **SECTION 5.**

42 All laws and parts of laws in conflict with this Act are repealed.