

House Bill 668

By: Representatives Paris of the 142<sup>nd</sup>, Beverly of the 143<sup>rd</sup>, Mathis of the 144<sup>th</sup>, Dickey of the 140<sup>th</sup>, and Washburn of the 141<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of Macon-Bibb County 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 specific Acts; to repeal  
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**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 Macon-Bibb County 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 style="text-align:center">**SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of a resolution by the governing  
16 authority of Macon-Bibb County on February 27, 2018, which specifies the subsequent tax  
17 rate, identifies the projects or tourism product development purposes, and specifies the  
18 allocation of proceeds.

19 style="text-align:center">**SECTION 3.**

20 In accordance with the terms of such resolution adopted by the governing authority of  
21 Macon-Bibb County:

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 exceeds the amount of taxes

25 that 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  
27 Macon-Bibb County or by such other entity already authorized to administer tourism  
28 funds pursuant to existing contract as specified in paragraph (2) of subsection (e) of Code  
29 Section 48-13-51 of the O.C.G.A.; and

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

33 **SECTION 4.**

34 An Act to ratify the levy of an excise tax pursuant to subsection (b.1) of Code  
35 Section 48-13-51 of the O.C.G.A. by the governing authority of the City of Macon, approved  
36 June 4, 2010 (Ga. L. 2010, p. 4117) and an Act to ratify the levy of an excise tax pursuant  
37 to subsection (b.1) of Code Section 48-13-51 of the O.C.G.A. by the governing authority of  
38 Bibb County, approved June 4, 2010 (Ga. L. 2010, p. 4138) are hereby repealed in their  
39 entirety.

40 **SECTION 5.**

41 All laws and parts of laws in conflict with this Act are repealed.