

Senate Bill 127

By: Senator Hickman of the 4th

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

1 To amend Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to excise tax on rooms, lodgings, and accommodations, so as to provide procedures
3 for certain local governments to change the designated private sector nonprofit organization
4 engaged to promote tourism, conventions, and trade shows for such jurisdiction; to provide
5 for related matters; to provide for an effective date; to repeal conflicting laws; and for other
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
10 excise tax on rooms, lodgings, and accommodations, is amended by adding a new subsection
11 to Code Section 48-13-51, relating to county and municipal levies on public accommodations
12 charges for promotion of tourism, conventions, and trade shows, to read as follows:

13 “(k)(1) Any local governing authority levying the tax authorized under this article which
14 has collected more than \$500,000.00 in taxes per year in any of the three preceding fiscal
15 years shall not alter or change the designated private sector nonprofit organization
16 engaged to promote tourism, conventions, and trade shows for such local government
17 unless and until the governing authority and the destination marketing organization for

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18 such local government agree to such alteration or change or such alteration or change is
19 approved as provided for in paragraph (2) of this subsection.

20 (2) If the governing authority and the destination marketing organization are unable to
21 reach an agreement as to altering or changing the designated private sector nonprofit
22 organization engaged to promote tourism, conventions, and trade shows, such proposed
23 alterations or changes shall then be moved to the Hotel Motel Tax Performance Review
24 Board, as established pursuant to Code Section 48-13-56.1, which shall meet as needed
25 for approval or rejection based on the eligibility of the new proposed private sector
26 nonprofit organization, as defined by Code Section 48-13-50.2."

27 **SECTION 2.**

28 This Act shall become effective upon its approval by the Governor or upon its becoming law
29 without such approval.

30 **SECTION 3.**

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