

House Bill 718

By: Representatives Jackson of the 165<sup>th</sup>, Stephens of the 164<sup>th</sup>, Westbrook of the 163<sup>rd</sup>, Gilliard of the 162<sup>nd</sup>, Petrea of the 166<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Savannah 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 Savannah is authorized to levy an excise tax pursuant to  
9 said subsection at a rate not to exceed 8 percent of the charge for the furnishing for value to  
10 the public of any room or rooms, lodgings, or accommodations furnished by any person or  
11 legal entity licensed by, or required to pay business or occupation taxes to, the municipality  
12 for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other  
13 place in which rooms, lodgings, or accommodations are regularly or periodically furnished  
14 for value.

15 **SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of a resolution adopted by the  
17 governing authority of the City of Savannah on February 25, 2021, which specifies the  
18 subsequent tax rate, identifies the projects or tourism product development purposes, and  
19 specifies the allocation of proceeds.

20 **SECTION 3.**

21 In each fiscal year during which a tax is collected pursuant to paragraph (2) of subsection (b)  
22 of Code Section 48-13-51 of the O.C.G.A.:

23 (1) Pursuant to subparagraph (b)(5)(A) of Code Section 48-13-51 of the O.C.G.A., an  
24 amount equal to not less than 50 percent of the total amount of taxes collected that  
25 exceeds the amount of taxes that would be collected at the rate of 5 percent shall be  
26 expended for promoting tourism, conventions, and trade shows by the destination  
27 marketing organization designated by the City of Savannah or by such other entity  
28 already authorized to administer tourism funds pursuant to existing contract as specified  
29 in paragraph (2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A.;

30 (2) Pursuant to subparagraph (b)(5)(B) of Code Section 48-13-51 of the O.C.G.A., the  
31 remaining amount of taxes collected that exceeds the amount of taxes that would be  
32 collected at the rate of 5 percent which is not otherwise expended under paragraph (1) of  
33 this section shall be expended for tourism product development; and

34 (3) Pursuant to paragraph (6) of subsection (b) of Code Section 48-13-51 of the  
35 O.C.G.A., the total amount of taxes that would be collected at the rate of 5 percent shall  
36 be expended in accordance with paragraph (3) of subsection (a) of Code Section 48-13-51  
37 of the O.C.G.A.

38 **SECTION 4.**

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