

House Bill 528

By: Representatives Yates of the 73rd, Mabra of the 63rd, and Fludd of the 64th

A BILL TO BE ENTITLED
AN ACT

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

14 **SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of Ordinance No. 1053 of the
16 governing authority of the City of Peachtree City dated December 6, 2012, which specifies
17 the subsequent tax rate, identifies the projects or tourism product development purposes, and
18 specifies the allocation of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of Ordinance No. 1053 adopted by the mayor and council of
21 the City of Peachtree City:

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

that would be collected at the rate of 5 percent shall be expended for promoting tourism, conventions, and trade shows by the destination marketing organization designated by the City of Peachtree City or by such other entity already authorized to administer tourism funds pursuant to an existing contract as specified in paragraph (2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A.; and

(2) The remaining amount of taxes collected that exceeds the amount of taxes that would be collected at the rate of 5 percent which are not otherwise expended under paragraph (1) of this section shall be expended for tourism product development to include, and be limited to, capital costs and operating expenses which related to visitor information and welcome centers, wayfinding signage, parks and recreation facilities, and performing arts facilities.

SECTION 4.

All laws and parts of laws in conflict with this Act are repealed.