

House Bill 223

By: Representative Stephens of the 164<sup>th</sup>

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

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17 unless and until the governing authority and the destination marketing organization for  
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.