

Senate Bill 295

By: Senator Gooch of the 51st

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To authorize the governing authority of Lumpkin County to levy an excise tax pursuant to
2 subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide for 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 Lumpkin County is authorized to levy an excise tax at a rate not to
9 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 county for operating a hotel, motel, inn,
12 lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings,
13 or accommodations are regularly or periodically furnished for value.

SECTION 2.

The enactment of this Act is subsequent to the adoption of a Resolution No. 2023-08 by the governing authority of Lumpkin County on February 21, 2023, which specifies the subsequent tax rate, identifies the projects or tourism product development purposes, and specifies the allocation of proceeds.

SECTION 3.

In accordance with the terms of such resolution adopted by the governing authority of Lumpkin County:

(1) In each fiscal year during which a tax is collected pursuant to paragraph (3) of subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less 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 Lumpkin County 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 is not otherwise expended under paragraph (1) of this section shall be expended for tourism product development.

SECTION 4.

All laws and parts of laws in conflict with this Act are repealed.