

Senate Bill 430

By: Senators Robertson of the 29th, Anavitarte of the 31st, Walker III of the 20th, Albers of the 56th, Summers of the 13th and others

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 that certain  
3 military museums qualify as destination marketing organizations and private sector nonprofit  
4 organizations; to provide for related matters; to repeal conflicting laws; and for other  
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to  
9 excise tax on rooms, lodgings, and accommodations, is amended in Code Section 48-13-50.2,  
10 relating to definitions, by revising paragraphs (1) and (3) as follows:

11 "(1) 'Destination marketing organization' means a private sector nonprofit organization  
12 or other private entity which is exempt from federal income tax under Section 501(c)(3)  
13 or (6) of the Internal Revenue Code of 1986 that is supported by the tax under this article,  
14 government budget allocations, private membership, or any combination thereof and the  
15 primary responsibilities of which are to encourage travelers to visit their destinations,

16 encourage meetings and expositions in the area, and provide visitor assistance and  
17 support as needed."

18 "(3) 'Private sector nonprofit organization' means a:

19 (A) Chamber ~~chamber~~ of commerce, a convention and visitors bureau, a regional travel  
20 association, or any other private group organized for similar purposes which is exempt  
21 from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986;  
22 provided, however, that a county or municipality which has, prior to April 1, 1990,  
23 contracted for a required expenditure under this Code section with a private group  
24 which is exempt from federal income tax under provisions of Section 501(c) of the  
25 Internal Revenue Code other than Section 501(c)(6) may continue to contract for  
26 required expenditures with such a private group; or

27 (B) Military museum or any other institution dedicated to preserving, exhibiting, and  
28 interpreting the history of conflicts and military actions of the United States armed  
29 forces and its service members through artifacts, documents, and other memorabilia  
30 organized for similar purposes which is exempt from federal income tax under Section  
31 501(c)(3) of the Internal Revenue Code of 1986."

32 **SECTION 2.**

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