

House Bill 1179

By: Representatives Stephens of the 164th, Greene of the 154th, Townsend of the 179th,
Bonner of the 73rd, Gambill of the 15th, 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 remove the local
3 government tax revenue threshold as it relates to the applicability of procedures for changing
4 the designation of a private sector nonprofit organization engaged to promote tourism,
5 conventions, and trade shows for such jurisdiction; to provide for criteria the Hotel Motel
6 Tax Performance Review Board shall consider in approving or rejecting alterations or
7 changes to such private sector nonprofit organization; to require the Hotel Motel Tax
8 Performance Review Board to meet quarterly to address eligibility determinations and
9 notifications of noncompliance; to provide for publication of such notifications; to provide
10 for hearings and notice of such hearings; to provide for related matters; to provide for an
11 effective date; to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 **SECTION 1.**

14 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
15 excise tax on rooms, lodgings, and accommodations, is amended by revising subsection (k)

16 of Code Section 48-13-51, relating to county and municipal levies on public accommodations
17 charges for promotion of tourism, conventions, and trade shows, as follows:

18 "(k)(1) Any local governing authority levying the tax authorized under this article which
19 ~~has collected more than \$500,000.00 in taxes per year in any of the three preceding fiscal~~
20 ~~years~~ shall not alter or change the designated private sector nonprofit organization
21 engaged to promote tourism, conventions, and trade shows for such local government
22 unless and until the governing authority and the destination marketing organization for
23 such local government agree to such alteration or change or such alteration or change is
24 approved as provided for in paragraph (2) of this subsection.

25 (2) If the governing authority and the destination marketing organization are unable to
26 reach an agreement as to altering or changing the designated private sector nonprofit
27 organization engaged to promote tourism, conventions, and trade shows, such proposed
28 alterations or changes shall then be moved to the Hotel Motel Tax Performance Review
29 Board, as established pursuant to Code Section 48-13-56.1, which shall meet ~~as needed~~
30 quarterly for approval or rejection based on the eligibility of the new proposed private
31 sector nonprofit organization, as defined by Code Section 48-13-50.2, along with the
32 following factors:

33 (A) Whether the existing private sector nonprofit organization is meeting the goals set
34 forth by its governing body;

35 (B) Dedicated purpose of the proposed and existing private sector nonprofit
36 organization as it relates to driving visitation to the destination;

37 (C) Tenure of the existing private sector nonprofit organization as compared to the
38 proposed private sector nonprofit organization;

39 (D) Community involvement between the existing private sector nonprofit organization
40 and the destination's community as it relates to driving visitation to such destination;

41 (E) Investments made by the existing private sector nonprofit organization in creating
42 business relationships to drive tourism; and

43 (F) Future risk of an alteration or change of the private sector nonprofit organization."

44 **SECTION 2.**

45 Said article is further amended by revising subsections (c) and (d) of Code
46 Section 48-13-56.1, relating to Hotel Motel Tax Performance Review Board, composition,
47 appointments, investigations of complaints, and expenses of members, as follows:

48 "(c) It shall be the duty of the performance review board to make a thorough and complete
49 investigation of any complaint with respect to all actions of a county, municipality, or any
50 other entity regarding its expenditure of funds received from a tax under this article and
51 such county's, municipality's, or other entity's compliance with state law and regulations.
52 Complaints may be received from taxpayers, local governments, innkeepers, or private
53 sector nonprofit organizations. ~~All complaints shall be received by the department by~~
54 ~~June 1 in order to be heard the following year.~~ The performance review board shall meet
55 annually from September 1 through December 1 quarterly and shall have 90 days to hold
56 a hearing for any complaint received by the department. The department shall send a
57 notice to all interested parties of ~~the~~ any meeting place and time. The performance review
58 board shall issue a written report of its findings which shall include such evaluations,
59 judgments, and recommendations as it deems appropriate.

60 (d) The findings of the report of the review board under subsection (c) of this Code section
61 shall be transmitted to the commissioner of community affairs within ~~60~~ 30 calendar days
62 of hearing the complaint. The commissioner of community affairs shall have 30 calendar
63 days to review the findings of the performance review board. If the commissioner of
64 community affairs determines that remedial action is necessary, the subject of the
65 complaint shall be issued a ~~notice~~ notification of noncompliance by certified mail, return
66 receipt requested, or statutory overnight delivery and shall be given a period of ~~90 calendar~~
67 ~~days to take the necessary remedial action with respect to such findings.~~ In the event that
68 such remedial action does not occur within the specified period, 60 calendar days from

69 receipt of such notice to submit to the commissioner a new report specifying the rate of
70 taxation and amounts collected and remitted as required under Code Section 48-13-56.
71 Failure to submit such report within the specified period shall result in an automatic
72 notification to the performance review board for consideration at its next meeting. All
73 notifications of noncompliance shall be provided to the legal organ of the county in which
74 the subject is located and made public on the department's website until a remedy is
75 provided. The subject of the complaint shall publish such notification of noncompliance
76 in the legal organ of the county in which the subject is located within 30 days of its receipt.
77 Further, the commissioner of community affairs shall immediately notify the state revenue
78 commissioner of any failure to take remedial action, and the state revenue commissioner
79 shall be authorized to take appropriate action to enforce compliance with such remedial
80 action, up to and including termination of the tax."

81 **SECTION 3.**

82 This Act shall become effective upon its approval by the Governor or upon its becoming law
83 without such approval.

84 **SECTION 4.**

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