

The Senate Committee on Finance offered the following substitute to SB 430:

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 revise the definition
3 of tourism product development so as to specifically include military museums and related
4 institutions; to provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
8 excise tax on rooms, lodgings, and accommodations, is amended in Code Section 48-13-50.2,
9 relating to definitions, by revising paragraph (6) as follows:

10 "(6) 'Tourism product development' means the expenditure of funds for the creation or
11 expansion of physical attractions which are available and open to the public and which
12 improve destination appeal to visitors, support visitors' experience, and are used by
13 visitors. Such expenditures may include capital costs and operating expenses. Tourism
14 product development may include:

15 (A) Lodging for the public for no longer than 30 consecutive days to the same
16 customer;

- 17 (B) Overnight or short-term sites for recreational vehicles, trailers, campers, or tents;
18 (C) Meeting, convention, exhibit, and public assembly facilities;
19 (D) Sports stadiums, arenas, and complexes;
20 (E) Golf courses associated with a resort development that are open to the general
21 public on a contract or fee basis;
22 (F) Racing facilities, including dragstrips, motorcycle racetracks, and auto or stock car
23 racetracks or speedways;
24 (G) Amusement centers, amusement parks, theme parks, or amusement piers;
25 (H) Hunting preserves, trapping preserves, or fishing preserves or lakes;
26 (I) Visitor information and welcome centers;
27 (J) Wayfinding signage;
28 (K) Permanent, nonmigrating carnivals or fairs;
29 (L) Airplanes, helicopters, buses, vans, or boats for excursions or sightseeing;
30 (M) Boat rentals, boat party fishing services, rowboat or canoe rentals, horse shows,
31 natural wonder attractions, picnic grounds, river-rafting services, scenic railroads for
32 amusement, aerial tramways, rodeos, water slides, or wave pools;
33 (N) ~~Planetariums~~ Museums, planetariums, art galleries, botanical gardens, aquariums,
34 or zoological gardens;
35 (O) Parks, trails, and other recreational facilities;
36 (P) Performing arts facilities; ~~and~~
37 (Q) Air service product expansion at air carrier airports; ~~and~~
38 (R) Museums, including, but not limited to, military museums or any other institutions
39 dedicated to preserving, exhibiting, and interpreting the history of conflicts and military
40 actions of the United States armed forces and its service members through artifacts,
41 documents, and other memorabilia organized for similar purposes."

42

SECTION 2.

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