

House Bill 1453

By: Representative Werkheiser of the 157<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of Jeff Davis 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 Jeff Davis 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.

14 **SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of a resolution by the governing  
16 authority of Jeff Davis County, which specifies the subsequent tax rate, identifies the projects  
17 or tourism product development purposes, and specifies the allocation of proceeds.

18 **SECTION 3.**

19 In accordance with the terms of such resolution adopted by the governing authority of Jeff  
20 Davis County on December 11, 2025:

21 (1) In each fiscal year during which a tax is collected pursuant to paragraph (3) of  
22 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less than  
23 50 percent of the total amount of taxes collected that exceeds the amount of taxes that  
24 would be collected at the rate of 5 percent shall be expended for promoting tourism,  
25 conventions, and trade shows by the destination marketing organization designated by Jeff  
26 Davis County or by such other entity already authorized to administer tourism funds  
27 pursuant to an existing contract as specified in paragraph (2) of subsection (e) of Code  
28 Section 48-13-51 of the O.C.G.A.; and

29 (2) The remaining amount of taxes collected that exceeds the amount of taxes that would  
30 be collected at the rate of 5 percent which is not otherwise expended under paragraph (1)  
31 of this section shall be expended for tourism product development.

32 **SECTION 4.**

33 All laws and parts of laws in conflict with this Act are repealed.