

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

AS PASSED

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 remove the local government tax revenue threshold as it relates to the
5 applicability of procedures for changing the designation of a private sector nonprofit
6 organization engaged to promote tourism, conventions, and trade shows for such jurisdiction;
7 to provide for criteria the Hotel Motel Tax Performance Review Board shall consider in
8 approving or rejecting alterations or changes to such private sector nonprofit organization;
9 to require the Hotel Motel Tax Performance Review Board to meet quarterly to address
10 eligibility determinations and notifications of noncompliance; to provide for publication of
11 such notifications; to provide for hearings and notice of such hearings; to provide for related
12 matters; to repeal conflicting laws; and for other purposes.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

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

- (A) Lodging for the public for no longer than 30 consecutive days to the same customer;
- (B) Overnight or short-term sites for recreational vehicles, trailers, campers, or tents;
- (C) Meeting, convention, exhibit, and public assembly facilities;
- (D) Sports stadiums, arenas, and complexes;
- (E) Golf courses associated with a resort development that are open to the general public on a contract or fee basis;
- (F) Racing facilities, including dragstrips, motorcycle racetracks, and auto or stock car racetracks or speedways;
- (G) Amusement centers, amusement parks, theme parks, or amusement piers;
- (H) Hunting preserves, trapping preserves, or fishing preserves or lakes;
- (I) Visitor information and welcome centers;
- (J) Wayfinding signage;
- (K) Permanent, nonmigrating carnivals or fairs;
- (L) Airplanes, helicopters, buses, vans, or boats for excursions or sightseeing;
- (M) Boat rentals, boat party fishing services, rowboat or canoe rentals, horse shows, natural wonder attractions, picnic grounds, river-rafting services, scenic railroads for amusement, aerial tramways, rodeos, water slides, or wave pools;

- 41 (N) ~~Planetariums Museums, planetariums~~, art galleries, botanical gardens, aquariums,
 42 or zoological gardens;
- 43 (O) Parks, trails, and other recreational facilities;
- 44 (P) Performing arts facilities; ~~and~~
- 45 (Q) Air service product expansion at air carrier airports; ~~and~~
- 46 (R) Museums, including, but not limited to, military museums or any other institutions
 47 dedicated to preserving, exhibiting, and interpreting the history of conflicts and military
 48 actions of the United States armed forces and its service members through artifacts,
 49 documents, and other memorabilia organized for similar purposes."

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SECTION 2.

51 Said article is further amended by revising subsection (k) of Code Section 48-13-51, relating
 52 to county and municipal levies on public accommodations charges for promotion of tourism,
 53 conventions, and trade shows, as follows:

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

61 (2) If the governing authority and the destination marketing organization are unable to
 62 reach an agreement as to altering or changing the designated private sector nonprofit
 63 organization engaged to promote tourism, conventions, and trade shows, such proposed
 64 alterations or changes shall then be moved to the Hotel Motel Tax Performance Review
 65 Board, as established pursuant to Code Section 48-13-56.1, which shall meet ~~as needed~~
 66 quarterly for approval or rejection based on the eligibility of the new proposed private

67 sector nonprofit organization, as defined by Code Section 48-13-50.2, along with the
 68 following factors:

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

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

73 (C) Demonstrated local expertise by the existing private sector nonprofit organization
 74 and any other private sector nonprofit organization under consideration;

75 (D) Ongoing investments and contractual obligations by the existing private sector
 76 nonprofit organization and the risk of disruption by the proposed change; and

77 (E) Potential conflicts of interest for the existing and proposed private sector nonprofit
 78 organizations."

79 **SECTION 3.**

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

83 "(c) It shall be the duty of the performance review board to make a thorough and complete
 84 investigation of any complaint with respect to all actions of a county, municipality, or any
 85 other entity regarding its expenditure of funds received from a tax under this article and
 86 such county's, municipality's, or other entity's compliance with state law and regulations.
 87 Complaints may be received from taxpayers, local governments, innkeepers, or private
 88 sector nonprofit organizations. ~~All complaints shall be received by the department by~~
 89 ~~June 1 in order to be heard the following year.~~ The performance review board shall meet
 90 annually from September 1 through December 1 quarterly and shall have 90 days to hold
 91 a hearing for any complaint received by the department. The department shall send a
 92 notice to all interested parties of ~~the~~ any meeting place and time. The performance review

93 board shall issue a written report of its findings which shall include such evaluations,
94 judgments, and recommendations as it deems appropriate.

95 (d) The findings of the report of the review board under subsection (c) of this Code section
96 shall be transmitted to the commissioner of community affairs within ~~60~~ 30 calendar days
97 of hearing the complaint. The commissioner of community affairs shall have 30 calendar
98 days to review the findings of the performance review board. If the commissioner of
99 community affairs determines that remedial action is necessary, the subject of the
100 complaint shall be issued a ~~notice~~ notification of noncompliance by certified mail, return
101 receipt requested, or statutory overnight delivery and shall be given a period of ~~90~~ calendar
102 ~~days to take the necessary remedial action with respect to such findings. In the event that~~
103 ~~such remedial action does not occur within the specified period;~~ 60 calendar days from
104 receipt of such notice to submit to the commissioner a new report specifying the rate of
105 taxation and amounts collected and remitted as required under Code Section 48-13-56.
106 Failure to submit such report within the specified period shall result in an automatic
107 notification to the performance review board for consideration at its next meeting. All
108 notifications of noncompliance shall be provided to the legal organ of the county in which
109 the subject is located and made public on the department's website until a remedy is
110 provided. The subject of the complaint shall publish such notification of noncompliance
111 in the legal organ of the county in which the subject is located within 30 days of its receipt.
112 Further, the commissioner of community affairs shall immediately notify the state revenue
113 commissioner of any failure to take remedial action, and the state revenue commissioner
114 shall be authorized to take appropriate action to enforce compliance with such remedial
115 action, up to and including termination of the tax."

116 **SECTION 4.**

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