

House Bill 1038

By: Representatives Hilton of the 95th, Chandler of the 105th, Clark of the 98th, Coleman of the 97th, Brockway of the 102nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of Gwinnett 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 procedures, conditions,
3 and limitations; to provide for related matters; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**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 Gwinnett County is authorized to levy an excise tax pursuant to such
9 subsection at a rate not to exceed 8 percent of the charge for the furnishing for value to the
10 public of any room or rooms, lodgings, or accommodations by any person or legal entity
11 licensed by, or required to pay business or occupation taxes to, the county for operating a
12 hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which
13 rooms, lodgings, or accommodations are regularly or periodically furnished for value.

14 style="text-align:center">**SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of Resolution 2017-5562 by the
16 governing authority of Gwinnett County on December 19, 2017, which specifies the
17 subsequent tax rate, identifies the projects or tourism product development purposes, and
18 specifies the allocation of proceeds.

19 style="text-align:center">**SECTION 3.**

20 In accordance with the terms of such resolution of the governing authority of Gwinnett
21 County:

22 (1) In each fiscal year during which a tax is collected pursuant to paragraph (3) of
23 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
24 than 50 percent of the total amount of taxes collected that exceeds the amount of taxes

25 that would be collected at the rate of 5 percent shall be expended for promoting tourism,
26 conventions, and trade shows by the destination marketing organization designated by
27 Gwinnett County; and

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

31 **SECTION 4.**

32 All laws and parts of laws in conflict with this Act are repealed.