

House Bill 141

By: Representatives Stephens of the 164<sup>th</sup> and Petrea of the 166<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to  
2 county and municipal levies on public accommodations charges for promotion of tourism,  
3 conventions, and trade shows, so as to expand the list of permitted expenditures for revenues  
4 from excise taxes on lodging; to provide for related matters; to provide for an effective date;  
5 to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to county and  
9 municipal levies on public accommodations charges for promotion of tourism, conventions,  
10 and trade shows, is amended by revising paragraph (4.5) of subsection (a) as follows:

11 "(4.5) Notwithstanding the provisions of paragraph (1) of this subsection, a county  
12 (within the territorial limits of the special district located within the county) or  
13 municipality may levy a tax under this Code section at a rate of 7 percent. A county or  
14 municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year  
15 during which the tax is collected under this paragraph) amounts as follows:

16 (A) ~~An an~~ amount equal to 28.58 percent of the total taxes collected at the rate of 7  
17 percent for the purpose of:

- 18 (i) ~~Promoting promoting~~ tourism, conventions, and trade shows;
- 19 (ii) ~~Supporting supporting~~ a facility owned or operated by a state authority for  
20 convention and trade show purposes or any other similar or related purposes;
- 21 (iii) ~~Acquiring, refurbishing, restoring, or supporting~~ a facility owned or operated by  
22 a local government or local authority for convention and trade show purposes or any  
23 other similar or related purposes; ~~or~~
- 24 (iv) ~~Acquiring, refurbishing, restoring, or supporting~~ a facility owned or operated by  
25 a local government or local authority as a visitor's center; or
- 26 (v) ~~For for~~ some combination of such purposes.

27 Amounts so expended shall be expended only through a contract or contracts with the  
28 state, a department of state government, a state authority, a convention and ~~visitors~~  
29 visitor's bureau authority created by local Act of the General Assembly for a  
30 municipality, or a private sector nonprofit organization, or through a contract or  
31 contracts with some combination of such entities, except that amounts expended for the  
32 purpose of division (iii) of this subparagraph may be so expended in any otherwise  
33 lawful manner; and

34 (B) An an amount equal to 28.58 percent of the total taxes collected at the rate of 7  
35 percent for the purpose of operating, maintaining, and marketing of a conference center  
36 facility, or a visitor's center located in a historic building or structure, as such term is  
37 defined in Code Section 25-2-15."

38 **SECTION 2.**

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

41 **SECTION 3.**

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