

Senate Bill 526

By: Senators Halpern of the 39th, Orrock of the 36th, Butler of the 55th, Au of the 48th,  
Jordan of the 6th and others

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 provide for optional  
3 return of funds by a destination marketing organization to certain jurisdictions levying the  
4 tax; to provide for related matters; to provide for an effective date; to repeal conflicting laws;  
5 and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to  
9 excise tax on rooms, lodgings, and accommodations, is amended in Code Section 48-13-51,  
10 relating to county and municipal levies on public accommodations charges for promotion of  
11 tourism, conventions, and trade shows, by adding a new subsection to read as follows:

12 "(k) On and after July 1, 2022, with respect to a municipality that levies the tax authorized  
13 by subsection (b) of this Code section, the destination marketing organization designated  
14 by a municipality may voluntarily elect to return any portion of funds that it received  
15 pursuant to this Code section to such municipality, which shall expend such funds for  
16 tourism product development. No agreement shall exist or be made concerning voluntary

17 election allowed by this subsection, which shall at all times remain a voluntary election  
18 made unilaterally by and at the sole discretion of the destination marketing organization."

19 **SECTION 2.**

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

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.