

Senate Bill 92

By: Senators Fort of the 39th, Henson of the 41st, Ramsey, Sr. of the 43rd, Mullis of the 53rd, James of the 35th and others

A BILL TO BE ENTITLED

AN ACT

1 To amend Article 5 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,
2 relating to excise taxes on rental motor vehicles, so as to add public transit to the authorized
3 purposes for the proceeds of such tax; to provide for related matters; to repeal conflicting
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 5 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
8 excise taxes on rental motor vehicles, is amended by revising paragraph (2) of Code Section
9 48-13-90, as follows:

10 "(2) Funds derived from such tax shall be made available for the purpose of promoting
11 industry, trade, commerce, and tourism; for the provision of convention, trade, sports, and
12 recreational facilities; and for public transit and public safety purposes."

13 **SECTION 2.**

14 Said article is further amended by revising subparagraph (a)(2)(B) of Code Section 48-13-93,
15 relating to collection and expenditure of excise taxes on rental motor vehicles, as follows:

16 "(B) Capital outlay projects consisting of the construction and improvement of
17 convention, trade, sports, and recreational facilities, or public transit or public safety
18 facilities, including the acquiring, constructing, renovating, improving, and equipping
19 of parking facilities, pedestrian walkways, plazas, connections, and other public
20 improvements associated with such convention, trade, sports, and recreational facilities
21 or public transit or public safety facilities or the retirement of debt issued with respect
22 to such capital outlay projects; and"

23 **SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.