

House Bill 1105 (AS PASSED HOUSE AND SENATE)

By: Representatives Carson of the 46<sup>th</sup>, Cantrell of the 22<sup>nd</sup>, Ballinger of the 23<sup>rd</sup>, Caldwell of the 20<sup>th</sup>, and Turner of the 21<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of Cherokee 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 Cherokee County is authorized to levy an excise tax pursuant to such  
9 subsection at a rate not to exceed 6 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 a resolution of the governing  
16 authority of Cherokee County on February 2, 2016, which specifies the tax rate, identifies  
17 the projects or tourism product development purposes, and specifies the allocation of  
18 proceeds.

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

20 In accordance with the terms of such resolution of the governing authority of Cherokee  
21 County adopted February 2, 2016:

22 (1) In each fiscal year during which a tax is collected pursuant to subsection (b) of Code  
23 Section 48-13-51 of the O.C.G.A., the amount of taxes collected on the first 3 percent of  
24 such tax shall be expended as determined by future action of the governing authority of

25 Cherokee County; the amount of taxes collected on the portion of such tax above 3  
26 percent but not above 5 percent shall be expended for promoting tourism, conventions,  
27 and trade shows by contract with one or more private nonprofit organizations; an amount  
28 equal to not less than 50 percent of the total amount of taxes collected that exceeds the  
29 amount of taxes that would be collected at the rate of 5 percent shall be expended for  
30 promoting tourism, conventions, and trade shows by contract with the Cherokee County  
31 Chamber of Commerce, a private nonprofit organization under the laws of Georgia; and  
32 the remaining amount of taxes collected that exceeds the amount of taxes that would be  
33 collected at the rate of 5 percent shall be expended for tourism product development,  
34 including, but not limited to, the Cherokee County Conference Center.

35 **SECTION 4.**

36 All laws and parts of laws in conflict with this Act are repealed.