

House Bill 487

By: Representative Dreyer of the 59th

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, 2021, 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 elect to return any portion of funds that it received pursuant to this
15 Code section to such municipality, which shall expend such funds for tourism product
16 development."

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SECTION 2.

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

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SECTION 3.

21 All laws and parts of laws in conflict with this Act are repealed.