

House Bill 525 (AS PASSED HOUSE AND SENATE)

By: Representatives Tankersley of the 160th, Parrish of the 158th, and Burns of the 159th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Statesboro to increase the excise tax
2 levied pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide
3 procedures, conditions, and limitations; 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 style="text-align:center">**SECTION 1.**

7 Pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A., the governing
8 authority of the City of Statesboro is authorized to levy an excise tax at a rate not to exceed
9 6 percent of the charge for the furnishing for value to the public of any room or rooms,
10 lodgings, or accommodations furnished by any person or legal entity licensed by, or required
11 to pay business or occupation taxes to, the municipality for operating a hotel, motel, inn,
12 lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings,
13 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 Resolution No. 2013-02 (Revised)
16 of the governing authority of the City of Statesboro on February 6, 2013, which specifies the
17 subsequent tax rate, identifies the projects or tourism product development purposes, and
18 specifies the allocation of proceeds.

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

20 In accordance with the terms of Resolution No. 2013-02 (Revised) :

21 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of
22 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
23 than 50 percent of the total amount of taxes collected that exceeds the amount of taxes
24 that would be collected at the rate of 5 percent shall be expended for promoting tourism,

25 conventions, and trade shows by the destination marketing organization designated by the
26 City of Statesboro or by such other entity authorized to administer and expend the
27 proceeds of such tax under an existing contract authorized by paragraph (2) of
28 subsection (e) of Code Section 48-13-51 of the O.C.G.A; and
29 (2) The remaining amount of taxes collected that exceeds the amount of taxes that would
30 be collected at the rate of 5 percent which are not otherwise expended under
31 paragraph (1) of this section shall be expended for tourism product development.

32 **SECTION 4.**

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