

House Bill 598 (AS PASSED HOUSE AND SENATE)

By: Representatives Deffenbaugh of the 1st, Tarvin of the 2nd, and Hill of the 3rd

A BILL TO BE ENTITLED
AN ACT

1

2 To authorize the governing authority of the City of Trenton to levy an excise tax pursuant to
3 subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions,
4 and limitations; to provide for related matters; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7

SECTION 1.

8 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
9 governing authority of the City of Trenton is authorized to levy an excise tax at a rate not to
10 exceed 8 percent of the charge for the furnishing for value to the public of any room or
11 rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or
12 required to pay business or occupation taxes to, the municipality for operating a hotel, motel,
13 inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms,
14 lodgings, or accommodations are regularly or periodically furnished for value.

15

SECTION 2.

16 The enactment of this Act is subsequent to the adoption of a Resolution by the governing
17 authority of the City of Trenton on February 13, 2017, which specifies the subsequent tax
18 rate, identifies the projects or tourism product development purposes, and specifies the
19 allocation of proceeds.

20

SECTION 3.

21 In accordance with the terms of such resolution adopted by the governing authority of the
22 City of Trenton:

23 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of
24 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
25 than 50 percent of the total amount of taxes collected that exceed the amount of taxes that

26 would be collected at the rate of 5 percent shall be expended for promoting tourism,
27 conventions, and trade shows by the destination marketing organization designated by the
28 City of Trenton; and

29 (2) The remaining amount of taxes collected that exceed 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 This Act supersedes any prior ordinances adopted by the governing authority of the City of
34 Trenton pursuant to paragraph (3) of subsection (a) of Code Section 48-13-51 of the
35 O.C.G.A.

36 **SECTION 5.**

37 All laws and parts of laws in conflict with this Act are repealed.