

Senate Bill 527

By: Senator Harbison of the 15th

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

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

5 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

6 **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 the Unified Government of Cusseta-Chattahoochee County is
9 authorized to levy an excise tax at a rate not to exceed 8 percent of the charge for the
10 furnishing for value to the public of any room or rooms, lodgings, or accommodations
11 furnished by any person or legal entity licensed by, or required to pay business or occupation
12 taxes to, the government for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin,
13 campground, or any other place in which rooms, lodgings, or accommodations are regularly
14 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 Unified Government of Cusseta-Chattahoochee County on
18 December 3, 2019, which specifies the subsequent tax rate, identifies the projects or tourism
19 product development purposes, and specifies the allocation of proceeds.

20 **SECTION 3.**

21 In accordance with the terms of such resolution adopted by the governing authority of the
22 Unified Government of Cusseta-Chattahoochee County:

23 (1) In each fiscal year during which a tax is collected pursuant to paragraph (3) 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 exceeds the amount of taxes
26 that 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 Unified Government of Cusseta-Chattahoochee County or by such other entity already
29 authorized to administer tourism funds pursuant to an existing contract as specified in
30 paragraph (2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A.; and
31 (2) The remaining amount of taxes collected that exceeds the amount of taxes that would
32 be collected at the rate of 5 percent which is not otherwise expended under paragraph (1)
33 of this section shall be expended for tourism product development.

34 **SECTION 4.**

35 All laws and parts of laws in conflict with this Act are repealed.