

House Bill 850 (AS PASSED HOUSE AND SENATE)

By: Representatives Sharper of the 177th, Carter of the 175th, Shaw of the 176th, and Black of the 174th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Valdosta to levy an excise tax pursuant
2 to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures,
3 conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for
4 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 City of Valdosta is authorized to levy an excise tax pursuant to
9 said subsection at a rate not to exceed 7 percent of the charge for the furnishing for value to
10 the public of any room or rooms, lodgings, or accommodations furnished by any person or
11 legal entity licensed by, or required to pay business or occupation taxes to, the municipality
12 for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other
13 place in which rooms, lodgings, or accommodations are regularly or periodically furnished
14 for value.

15 **SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of Resolution 2013-12 of the
17 governing authority of the City of Valdosta on December 5, 2013, which specifies the
18 subsequent tax rate, identifies the projects or tourism product development purposes, and
19 specifies the allocation of proceeds.

20 **SECTION 3.**

21 In accordance with the terms of such resolution adopted by the mayor and council of the City
22 of Valdosta:

23 (1) In each fiscal year during which a tax is collected under 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 Valdosta or by such other entity authorized to administer and expend the proceeds
29 of such tax under a contract authorized by paragraph (2) of subsection (e) of Code
30 Section 48-13-51 of the O.C.G.A; and

31 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
32 be collected at the rate of 5 percent which are not otherwise expended under
33 paragraph (1) 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.