

House Bill 1012 (AS PASSED HOUSE AND SENATE)

By: Representative Parrish of the 158<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Metter to increase the excise tax levied  
2 pursuant 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 subsection (b) of Code Section 48-13-51 of the O.C.G.A., the governing  
8 authority of the City of Metter is authorized to levy an excise tax at a rate not to exceed 7  
9 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 **SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of an ordinance amending certain  
16 sections of Title 3, Chapter 16 of the City of Metter Code of Ordinances by the governing  
17 authority of the City of Metter on January 21, 2014, which specifies the subsequent tax rate,  
18 identifies the projects or tourism product development purposes, and specifies the allocation  
19 of proceeds.

20 **SECTION 3.**

21 In accordance with the terms of such ordinance:

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

25 that would be collected at the rate of 5 percent shall be expended for promoting tourism,  
26 conventions, and trade shows by the destination marketing organization designated by the  
27 City of Metter or by such other entity authorized to administer and expend the proceeds  
28 of such tax under an existing contract authorized by paragraph (2) of subsection (e) of  
29 Code Section 48-13-51 of the O.C.G.A.; and

30 (2) The remaining amount of taxes collected that exceeds the amount of taxes that would  
31 be collected at the rate of 5 percent which are not otherwise expended under  
32 paragraph (1) of this section shall be expended for tourism product development.

33 **SECTION 4.**

34 All laws and parts of laws in conflict with this Act are repealed.