

House Bill 1101 (AS PASSED HOUSE AND SENATE)

By: Representative Parrish of the 158th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the Board of Commissioners of Jenkins County to
2 levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to
3 provide procedures, conditions, and limitations; to provide for related matters; to repeal
4 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 Board of Commissioners of Jenkins County is authorized to levy
9 an excise tax at a rate not to exceed 8 percent of the charge for the furnishing for value to the
10 public of any room or rooms, lodgings, or accommodations furnished by any person or legal
11 entity licensed by, or required to pay business or occupation taxes to, the municipality for
12 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 a Resolution by the governing
17 authority of the Board of Commissioners of Jenkins County on February 11, 2016, which
18 specifies the subsequent tax rate, identifies the projects or tourism product development
19 purposes, and 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
22 Board of Commissioners of Jenkins County:

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 Board of Commissioners of Jenkins County; provided, however, that the Board of
29 Commissioners of Jenkins County may exercise its option under paragraph (2) of
30 subsection (e) of Code Section 48-13-51 of the O.C.G.A. to contract with an entity
31 qualified under such provision; and

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

35 **SECTION 4.**

36 All laws and parts of laws in conflict with this Act are repealed.