

House Bill 424 (AS PASSED HOUSE AND SENATE)

By: Representative Tarvin of the 2nd

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of LaFayette 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 style="text-align:center">**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 LaFayette is authorized to levy an excise tax at a rate not
9 to exceed 8 percent of the charge for the furnishing for value to the public of any room or
10 rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or
11 required to pay business or occupation taxes to, the municipality for operating a hotel, motel,
12 inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms,
13 lodgings, or accommodations are regularly or periodically furnished for value.

14 style="text-align:center">**SECTION 2.**

15 The enactment of this Act is subsequent to the adoption of Ordinance No. 15-01 and
16 accompanying resolution by the governing authority of the City of LaFayette on February
17 9, 2015, which specifies the subsequent tax rate, identifies the projects or tourism product
18 development purposes, and specifies the allocation of proceeds.

19 style="text-align:center">**SECTION 3.**

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

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 LaFayette; and

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

31 **SECTION 4.**

32 All laws and parts of laws in conflict with this Act are repealed.