

House Bill 59 (AS PASSED HOUSE AND SENATE)

By: Representative Anderson of the 10th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of Rabun County to levy an excise tax pursuant to
2 subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide for 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 Rabun County is authorized to levy an excise tax at a rate not to
9 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 county 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 a resolution by the governing
16 authority of Rabun County on September 27, 2022, which specifies the subsequent tax rate,
17 identifies the projects or tourism product development purposes, and specifies the allocation
18 of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of such resolution adopted by the governing authority of Rabun
21 County:

22 (1) In each fiscal year during which a tax is collected pursuant to paragraph (3) 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
27 Rabun County or by such other entity already authorized to administer tourism funds
28 pursuant to an existing contract as specified in paragraph (2) of subsection (e) of Code
29 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 is not otherwise expended under paragraph (1)
32 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.