

Senate Bill 6

By: Senator Burns of the 23rd

**AS PASSED**

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to authorize the governing authority of the City of Sylvania to levy an  
2 excise tax pursuant to the authority of subsection (b) of Code Section 48-13-51 of the  
3 O.C.G.A., approved April 30, 2019 (Ga. L. 2019, p. 3633), so as to revise provisions  
4 regarding expenditure of funds; to provide for related matters; to repeal conflicting laws; and  
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act to authorize the governing authority of the City of Sylvania to levy an excise tax  
9 pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A.,  
10 approved April 30, 2019 (Ga. L. 2019, p. 3633), is amended by revising Section 3 as follows:

11 "SECTION 3.

12 In accordance with the terms of such resolution adopted by the mayor and council of the  
13 City of Sylvania:

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

17 that would be collected at the rate of 5 percent shall be expended for promoting tourism,  
18 conventions, and trade shows by the destination marketing organization designated by the  
19 City of Sylvania or by such other entity already authorized to administer tourism funds  
20 pursuant to existing contract as specified in paragraph (2) of subsection (e) of Code  
21 Section 48-13-51 of the O.C.G.A.; and  
22 (2) The remaining amount of taxes collected that exceeds the amount of taxes that would  
23 be collected at the rate of 5 percent which is not otherwise expended under paragraph (1)  
24 of this section shall be expended for tourism product development."

25

**SECTION 2.**

26 All laws and parts of laws in conflict with this Act are repealed.