

House Bill 1476 (AS PASSED HOUSE AND SENATE)

By: Representatives McDonald of the 26th, Cox of the 28th, Clark of the 100th, Jasperse of the 11th, Jones of the 25th, and others

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of Forsyth 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 provide an effective date; to
4 repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 At the request of the Forsyth County Board of Commissioners, pursuant to the authority of
8 subsection (b) of Code Section 48-13-51 of the O.C.G.A., the governing authority of Forsyth
9 County is hereby authorized to increase and levy an excise tax at a rate not to exceed 8
10 percent of the charge for the furnishing for value to the public of any room or rooms,
11 lodgings, or accommodations furnished by any person or legal entity licensed by, or required
12 to pay business or occupation taxes to, the county for operating a hotel, motel, inn, lodge,
13 tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or
14 accommodations are regularly or periodically furnished 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 Forsyth County on January 23, 2024, 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 resolution adopted by the governing authority of
22 Forsyth County:

23 (1) In each fiscal year during which a tax is collected pursuant to paragraph (3) 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 exceeds the amount of taxes
26 that 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
28 Forsyth County or by such other entity already authorized to administer tourism funds
29 pursuant to an existing contract as specified in paragraph (2) of subsection (e) of Code
30 Section 48-13-51 of the O.C.G.A.; and

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

34 **SECTION 4.**

35 This Act shall become effective upon its approval by the Governor or upon its becoming law
36 without such approval.

37 **SECTION 5.**

38 All laws and parts of laws in conflict with this Act are repealed.