

House Bill 498 (AS PASSED HOUSE AND SENATE)

By: Representatives Heffner of the 130<sup>th</sup>, Howard of the 129<sup>th</sup>, Myles of the 126<sup>th</sup>, Newton of the 127<sup>th</sup>, and Prince of the 132<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of Augusta-Richmond County to levy an excise tax  
2 pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide for  
3 procedures, conditions, and limitations; to provide a short title; to provide for related matters;  
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 This Act shall be known and may be cited as the "Garden City Charm and Tourism Act."

8 **SECTION 2.**

9 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the  
10 governing authority of Augusta-Richmond County is authorized to levy an excise tax at a rate  
11 not to exceed 8 percent of the charge for the furnishing for value to the public of any room  
12 or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by,  
13 or required to pay business or occupation taxes to, the county for operating a hotel, motel,  
14 inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms,  
15 lodgings, or accommodations are regularly or periodically furnished for value.

16 **SECTION 3.**

17 The enactment of this Act is subsequent to the adoption of a resolution by the governing  
18 authority of Augusta-Richmond County on January 13, 2022, which specifies the subsequent  
19 tax rate, identifies the projects or tourism product development purposes, and specifies the  
20 allocation of proceeds.

21 **SECTION 4.**

22 In accordance with the terms of such resolution adopted by the governing authority of  
23 Augusta-Richmond County:

24 (1) In each fiscal year during which a tax is collected pursuant to subsection (b) of Code  
25 Section 48-13-51 of the O.C.G.A., an amount equal to not less than 50 percent of the total  
26 amount of taxes collected that exceeds the amount of taxes that would be collected at the  
27 rate of 5 percent shall be expended for promoting tourism, conventions, and trade shows  
28 by the destination marketing organization designated by the governing authority of  
29 Augusta-Richmond County or by such other entity already authorized to administer tourism  
30 funds pursuant to an existing contract as specified in paragraph (2) of subsection (e) of  
31 Code Section 48-13-51 of the O.C.G.A.; and

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

35 **SECTION 5.**

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