House Bill 305 (AS PASSED HOUSE AND SENATE)
By: Representative Burns of the 159th

A BILL TO BE ENTITLED
AN ACT

To authorize the governing authority of the City of Sylvania to levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

SECTION 2.

The enactment of this Act is subsequent to the adoption of a Resolution by the governing authority of the City of Sylvania on December 4, 2018, which specifies the subsequent tax rate, identifies the projects or tourism product development purposes, and specifies the allocation of proceeds.

SECTION 3.

In accordance with the terms of such resolution adopted by the governing authority of the City of Sylvania:

(1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less than 50 percent of the total amount of taxes collected that exceed the amount of taxes that
would be collected at the rate of 5 percent shall be expended for renovating the city's Dixie Theater; provided, however, that the governing authority of the City of Sylvania may exercise its option under paragraph (2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A. to contract with an entity qualified under such provision; and

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

SECTION 4.

This Act supersedes any prior ordinances adopted by the governing authority of the City of Sylvania pursuant to paragraph (3) of subsection (a) of Code Section 48-13-51 of the O.C.G.A.

SECTION 5.

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