

House Bill 305 (AS PASSED HOUSE AND SENATE)

By: Representative Burns of the 159th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Sylvania to levy an excise tax pursuant
2 to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide 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 style="text-align:center">**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 the City of Sylvania is authorized to levy an excise tax at a rate not
9 to 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 municipality for operating a hotel, motel,
12 inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms,
13 lodgings, or accommodations are regularly or periodically furnished for value.

14 style="text-align:center">**SECTION 2.**

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

19 style="text-align:center">**SECTION 3.**

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

22 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) 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 exceed the amount of taxes that

25 would be collected at the rate of 5 percent shall be expended for renovating the city's
26 Dixie Theater; provided, however, that the governing authority of the City of Sylvania
27 may exercise its option under paragraph (2) of subsection (e) of Code Section 48-13-51
28 of the O.C.G.A. to contract with an entity qualified under such provision; and
29 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
30 be collected at the rate of 5 percent which are not otherwise expended under
31 paragraph (1) of this section shall be expended for tourism product development.

32 **SECTION 4.**

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

36 **SECTION 5.**

37 All laws and parts of laws in conflict with this Act are repealed.