

House Bill 54 (AS PASSED HOUSE AND SENATE)

By: Representative Pirkle of the 155th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act authorizing the governing authority of the City of Fitzgerald to levy an
2 excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A., approved
3 May 8, 2018 (Ga. L. 2018, p. 4068), so as to align said Act with the provisions of general law
4 and City of Fitzgerald's resolution related to the expenditure of funds from the levy of an
5 excise tax on lodging; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act authorizing the governing authority of the City of Fitzgerald to levy an excise tax
9 pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A., approved May 8, 2018
10 (Ga. L. 2018, p. 4068), is amended by revising Section 3 as follows:

11 "SECTION 3.

12 In accordance with the terms of such resolution adopted by the governing authority of the
13 City of Fitzgerald:

- 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 exceed the amount of taxes that
17 would be collected at the rate of 5 percent shall be expended for promoting tourism,
18 conventions, and trade shows by a qualified destination marketing organization; and
19 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
20 be collected at the rate of 5 percent which are not otherwise expended under
21 paragraph (1) of this section shall be expended for tourism product development."

22 **SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.