

House Bill 1038 (AS PASSED HOUSE AND SENATE)

By: Representatives Rhodes of the 120<sup>th</sup> and Kidd of the 145<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Eatonton 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 **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 Eatonton 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 **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 Eatonton on December 1, 2015, which specifies the subsequent tax  
17 rate, identifies the projects or tourism product development purposes, and specifies the  
18 allocation of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of such resolution adopted by the mayor and council of the City  
21 of Eatonton:

- 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 promoting tourism,  
26 conventions, and trade shows by the destination marketing organization designated by the  
27 City of Eatonton; provided, however, that the City of Eatonton may exercise its option  
28 under paragraph (2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A. to  
29 contract with an entity qualified under such provision; and

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

33 **SECTION 4.**

34 All laws and parts of laws in conflict with this Act are repealed.