

House Bill 376 (AS PASSED HOUSE AND SENATE)

By: Representative Harden of the 148<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Hawkinsville to levy an excise tax  
2 pursuant 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 Hawkinsville is authorized to levy an excise tax at a rate  
9 not to exceed 8 percent of the charge for the furnishing for value to the public of any room  
10 or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by,  
11 or required to pay business or occupation taxes to, the municipality for operating a hotel,  
12 motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which  
13 rooms, 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 of the governing  
16 authority of the City of Hawkinsville dated September 10, 2012, which specifies the  
17 subsequent tax rate, identifies the projects or tourism product development purposes, and  
18 specifies the 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 Hawkinsville:

- 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 Hawkinsville or by such other entity already authorized to administer tourism  
28 funds pursuant to existing contract as specified in paragraph (2) of subsection (e) of Code  
29 Section 48-13-51 of the O.C.G.A.; and

30 (2) In each fiscal year during which a tax is collected pursuant to paragraph (2) of  
31 subsection (b) of Code Section 48-13-51 of the O.C.G.A., the total amount of taxes that  
32 would have been collected at a rate of 5 percent shall be expended pursuant to  
33 paragraph (3) of subsection (a) of such Code section.

34 **SECTION 4.**

35 All laws and parts of laws in conflict with this Act are repealed.