

House Bill 921 (AS PASSED HOUSE AND SENATE)

By: Representatives Lumsden of the 12th, Dempsey of the 13th, and Coomer of the 14th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Cave Spring 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 Cave Spring 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 Resolution No. R 2018-1 by the
16 governing authority of the City of Cave Spring on January 30, 2018, 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 City Council of the City of
21 Cave Spring:

- 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 exceeds the amount of taxes

25 that 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 Cave Spring; provided, however, that the City of Cave Spring may exercise its
28 option under paragraph (2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A.
29 to contract with an entity qualified under such provision; and
30 (2) The remaining amount of taxes collected that exceeds the amount of taxes that would
31 be collected at the rate of 5 percent which is not otherwise expended under paragraph (1)
32 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.