

House Bill 460 (AS PASSED HOUSE AND SENATE)

By: Representative Parrish of the 158<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To authorize the governing authority of the City of Swainsboro 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 Swainsboro 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 Swainsboro on March 7, 2016, 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 governing authority of the  
21 City of Swainsboro:

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 improving the City's  
26 outreach to surrounding areas for the promotion and development of a Community Arts  
27 Center featuring the Historic Dixie Theater; to preserve, renovate, and maintain the  
28 Historic Dixie Theater Property and its significance to the City and community of  
29 Swainsboro and County of Emanuel, to provide educational opportunities for local  
30 citizens and interested citizens in Georgia, to support and promote the arts; provided,  
31 however, that the governing authority of the City of Swainsboro may exercise its option  
32 under paragraph (2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A. to  
33 contract with an entity qualified under such provision; and

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

37 **SECTION 4.**

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

41 **SECTION 5.**

42 All laws and parts of laws in conflict with this Act are repealed.