

House Bill 596 (AS PASSED HOUSE AND SENATE)

By: Representatives Henson of the 86th, Mitchell of the 88th, Williams of the 87th, and Holcomb of the 81st

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Tucker to levy an excise tax pursuant to
2 subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions,
3 and limitations; to provide for related matters; to repeal conflicting laws; and for other
4 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 Tucker is authorized to levy an excise tax at a rate not to
9 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 Tucker on March 2, 2017, which specifies the subsequent tax rate,
17 identifies the projects or tourism product development purposes, and specifies the allocation
18 of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of such resolution adopted by the governing authority of the
21 City of Tucker:

- 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 Tucker; and

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

31 **SECTION 4.**

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

34 **SECTION 5.**

35 All laws and parts of laws in conflict with this Act are repealed.