

Senate Bill 435

By: Senators Thompson of the 14th and Hufstetler of the 52nd

AS PASSED

A BILL TO BE ENTITLED

AN ACT

1 To authorize the governing authority of the City of Adairsville 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 Adairsville 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 Resolution No. 16-0002 of the
16 governing authority of the City of Adairsville on February 11, 2016, 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 Adairsville:

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 Adairsville; provided, however, that the City of Adairsville 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 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.