

House Bill 594 (AS PASSED HOUSE AND SENATE)

By: Representative Kidd of the 145th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of Baldwin County 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 Baldwin County is authorized within the territorial limits of the
9 special district located within Baldwin County to levy an excise tax at a rate not to exceed
10 8 percent of the charge for the furnishing for value to the public of any room or rooms,
11 lodgings, or accommodations by any person or legal entity licensed by, or required to pay
12 business or occupation taxes to, the county for operating a hotel, motel, inn, lodge, tourist
13 camp, tourist cabin, campground, or any other place in which rooms, lodgings, or
14 accommodations are regularly or periodically furnished for value.

15 **SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of a resolution of the governing
17 authority of Baldwin County which specifies the subsequent tax rate, identifies the projects
18 or tourism product development purposes, and specifies the allocation of proceeds.

19 **SECTION 3.**

20 In accordance with the terms of the resolution of the governing authority of Baldwin County:
21 (1) In each fiscal year during which a tax is collected pursuant to paragraph (3) of
22 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
23 than 50 percent of the total amount of taxes collected that exceeds the amount of taxes
24 that would be collected at the rate of 5 percent shall be expended for promoting tourism,

25 conventions, and trade shows by the destination marketing organization designated by
26 Baldwin County; and
27 (2) The remaining amount of taxes collected that exceeds the amount of taxes that would
28 be collected at the rate of 5 percent which are not otherwise expended under
29 paragraph (1) of this section shall be expended for tourism product development.

30 **SECTION 4.**

31 All laws and parts of laws in conflict with this Act are repealed.