

ORDINANCE NO. OR 15-3dp

AN ORDINANCE TO IMPLEMENT TITLE 48, CHAPTER 13, ARTICLE 3, SECTION 51(b)(2) OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, - EXCISE TAX ON ROOMS, LODGINGS, AND ACCOMMODATIONS, AND TO PROVIDE FOR THE COLLECTION BY OPERATOR; TO PROVIDE FOR ADMINISTRATION; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WITNESSETH:

WHEREAS, the City Council of the City of Stockbridge, a political subdivision of the State of Georgia, is authorized under Title 48, Chapter 13, Article 3, Section 51 of the Official Code of Georgia Annotated levy certain excise taxes;

WHEREAS, the City Council of the City of Stockbridge, a political subdivision of the State of Georgia, is authorized under Title 48, Chapter 13, Article 3, Section 51 of the Official Code of Georgia Annotated to make available the funds so collected for the purpose of promoting, attracting, stimulating, and developing conventions and tourism in the City of Stockbridge;

WHEREAS, the City of Stockbridge, a political subdivision of the State of Georgia is designated as a "special district" pursuant to Title 48, Chapter 13, Article 50.1 of the Official Code of Georgia Annotated for the purpose of implementing an excise tax on rooms, lodging and accommodations;

WHEREAS, pursuant to O.C.G.A. § 48-13-51(b)(4), the City Council has adopted the requisite resolution and the General Assembly has adopted House Bill 294 which was signed by the Governor on May 6, 2015; and

WHEREAS, the City Council finds that this ordinance is necessary and beneficial to its citizens and to the proper conduct of City business.

NOW, THEREFORE, THE COUNCIL OF THE CITY OF STOCKBRIDGE HEREBY ORDAINS:

SECTION 1. That Article V of Chapter 3.16 of Title 3 of the Stockbridge Municipal Code is hereby amended by deleting said section in its entirety and inserting in lieu thereof the provisions outlined in Exhibit A attached hereto and made a part hereof.

SECTION 2. Intention of the Governing Body. It is the intention of the governing body, and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Code of the City of Stockbridge, Georgia, and the sections of the ordinance may be renumbered to accomplish such intention.

SECTION 3. Approval of Execution. The Mayor is hereby authorized to sign all documents necessary to effectuate this Ordinance.

SECTION 4. Attestation. The City Clerk is authorized to execute, attest to, and seal any documents which may be necessary to effectuate this ordinance, subject to approval as to form by the City Attorney.

SECTION 5. Codification and Severability.

(a) It is hereby declared to be the intention of the City Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are and were upon their enactment believed by the City Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the City Council that to the greatest extent allowed by law each and every section, paragraph, sentence, clause or phrase of this ordinance is severable from every other section, paragraph, sentence, clause or phrase of this ordinance. It is hereby further declared to be the intention of the City Council that to the greatest extent allowed by law no section, paragraph, sentence, clause or phrase of this ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this ordinance.

(c) In the event that any section, paragraph, sentence, clause or phrase of this ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining sections, paragraphs, sentences, clauses, or phrases of the ordinance and that to the greatest extent allowed by law all remaining Sections, paragraphs, sentences, clauses, or phrases of the ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

SECTION 6. Repeal of Conflicting Provisions. Except as otherwise provided herein, all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 7. Effective Date. Pursuant to O.C.G.A. § 48-13-51(g), this ordinance shall become effective on August 1, 2015.

[SIGNATURES APPEAR ON FOLLOWING PAGE]

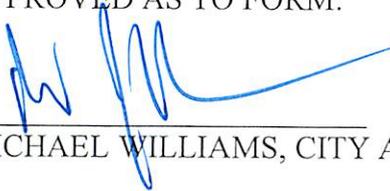
SO ORDAINED this 8th day of June, 2015.


TIM THOMPSON, Mayor

ATTEST:


(SEAL)
VANESSA HOLIDAY, CITY CLERK

APPROVED AS TO FORM:


MICHAEL WILLIAMS, CITY ATTORNEY

Date Presented to Mayor: 6/11/2015

Date Received from Mayor: 6/12/2015



EXHIBIT A

ARTICLE V – Hotel Motel Tax Ordinance

Section 3.16.200 Title

This ordinance shall be called the City of Stockbridge Hotel Motel Tax Ordinance.

Section 3.16.210 Authority

This ordinance is enacted by virtue of the powers set out in Title 48, Chapter 13, Article 3, Section 51(b)(2) of the Official Code of Georgia Annotated, as amended.

Section 3.16.220 Purpose

The purpose of this ordinance is to enact an excise tax upon the furnishing for value to the public of any room or rooms, lodgings or accommodations furnished by any person or legal entity licensed by or required to pay business or occupational taxes to, the City of Stockbridge for operating within the special district a hotel, motel, inn, lodge, tourist camp, tourist cabin, rental cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished for value.

Section 3.16.230 Definitions

Definitions: As used in this ordinance, the following words, terms and phrases shall have the meanings ascribed to them herein, except when the context clearly indicates a contrary meaning.

- a. Due Date: the twentieth (20th) day after the close of monthly period for which tax is to be computed.
- b. Estimated Tax Liability: The lodging provider's prospective tax liability based upon the average monthly tax remittance in the prior fiscal year, as adjusted for change in tax rate or substantial change in circumstances due to damage to the hotel.
- c. Folio: means the primary documentation produced by a hotel or other Facility that demonstrates interaction between the operator and the occupant, and which, at a minimum, reflects the name and address given by the occupant, the date(s) of occupancy, the amount of rent charged for each date together with the amounts of applicable excise tax(es), and the method(s) of payment.
- d. Guest Room: a room or rooms occupied, or intended, arranged, or designed for occupancy, by one or more occupants for the purpose of living quarters or residential use.
- e. Hotel/Motel/Cabin/Residence/Lodge: any structure or any portion of a structure including any lodging house, studio, hotel, motel, motor hotel, auto court, inn, public club, lodge, tourist camp, tourist cabin, rental cabin, or private club containing guest rooms and which is occupied, or is intended or designed for occupancy, by guests, whether rent is paid in money, goods, labor or otherwise.
- f. Monthly Period: means the calendar months of any year.

- g. Occupancy: the use or possession, or the right to use or possession, of any room or apartment in a hotel or motel, or the right to use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room or apartment.
- h. Occupant: any person (or persons utilizing as a single unit) who, for a consideration, uses, possesses, or has the right to use or possess, any room or hotel or motel under any lease, concession, permit, right of access, license, agreement or otherwise.
- i. Operator / Innkeeper: any person operating a Hotel/Motel/Cabin/Residence/Lodge (as set out herein) in City of Stockbridge, including, but not limited to, the owner or proprietor of such premises, the lessee, sub lessee, lender in possession, licensee, online travel companies, or any other person otherwise operating such hotel/motel, including private owners who rent or lease private residences for more than two days in any one year.
- j. Permanent resident: any occupant who as of a given date shall have occupied, or has or shall have the right of occupancy, of any guest room in a hotel for at least ninety (90) consecutive days.
- k. Person: an individual, firm partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, nonprofit corporation or cooperative nonprofit membership, estate, trust, business trust receiver, trustee, syndicate, business entity, or any other group or combination acting as a unit, to include the plural as well as the singular number, excepting, however, the United States of America, the State of Georgia, and any political subdivision of either thereof upon which the governing authority of City of Stockbridge is without power to impose the tax herein provided.
- l. Rent: the considerations or value received in money or otherwise, including all receipts, cash, credits, and property or services of all kind or nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction there-from whatsoever.
- m. Return: any return filed or required to be filed as herein provided.
- n. Tax: means the tax on occupants imposed by this article, as provided by O.C.G.A. §48-13-51(b)(2).
- o. Tax Supervisor: means the individual appointed by the City of Stockbridge, or the individual of any office of the City of Stockbridge which may in the future be designated as the administrative entity to collect the tax.

Section 3.16.240 Levy of Tax

There is hereby set and levied on the occupant of a guest room of any hotel/motel/cabin/residence/lodge located within the special district a tax in the amount of eight percent (8.00 %) of the gross rent for such occupancy.

Section 3.16.250 Effective Date

The tax herein imposed shall be paid upon any occupancy occurring on or after August 1, 2015 including, but not limited to such occupancy that was entered into pursuant to a contract, lease or other agreement entered into prior to such date.

Section 3.16.260 Exemptions

No tax shall be levied pursuant to this ordinance under the following situations:

- a. No tax shall be levied under this Section for the use of meeting rooms.
- b. No tax shall be levied under this Section for the use of any jail cell, detention center or other building where such housing or detention is under legal restraint.
- c. No tax shall be levied under this Section for the use of any hospital medical treatment facility.
- d. No tax shall be levied under this Section upon the fees or charges for any room, lodgings or accommodations furnished for a period of one or more days to the State of Georgia employees or officials when traveling on official business.
- e. No tax shall be levied under this Section upon the fees or charges for any room, lodging or accommodations furnished for a period of one or more days to local government employees or officials when traveling on official business.
- f. No tax shall be levied under this section for rentals over thirty (30) consecutive days.
- g. No tax shall be levied under this Section upon any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty or natural disaster.

Section 3.16.270 Permanent Residents

Notwithstanding any other provision of this section, no tax shall be imposed hereunder upon a permanent resident, as defined hereunder.

Section 3.16.280 Collection of Tax by Operator

It shall be the duty of every operator providing lodging accommodations within the jurisdictional boundaries of City of Stockbridge to collect the tax on occupants as imposed herein.

Section 3.16.290 Registration of Operators

Every person engaging in or about to engage in the business of providing lodging accommodations, as above defined, in the special district shall immediately register said business with the City Clerk's Office, as the duly authorized representative of City of Stockbridge, a political subdivision of the State of Georgia, on a form provided by the City for such purpose. Persons engaged in such business must so register no later than thirty (30) days after the date this section becomes effective, but such grace period for the filing of the registration after the effective date of the tax shall not relieve any person from the obligation of payment or collection of such tax on and after the date of imposition thereof.

- a. The required registration hereunder shall set forth the name under which the operator transacts business or intends to transact business; the location of the place or places of business, the mailing address of the business, the principal contact person at said business and such other information as would facilitate the collection of the tax.
- b. The registration shall be signed by the owner (if a natural person), by an officer (if a corporation) or a partner (if a partnership).

- c. A separate registration shall be required for each place of business of an operator. However, a realtor offering cabins for rent shall be deemed to be one place of business and shall not require a separate registration for each cabin rented.
- d. An operator offering more than one cabin or unit for rent under the same federal and state tax identification number shall be required to file the same number of returns as required by the State of Georgia for the filing of state sales tax returns.

Section 3.16.300 Operating Certificate and Administrative Fee

Upon the registration of an operator as hereinabove provided, the City Clerk as the duly authorized representative of City of Stockbridge, a political subdivision of the State of Georgia shall issue to such operator a certificate of authority to collect the tax on occupant. Each certificate shall state the name and location of the business or person to which it relates. In order to comply with the mandates of the applicable Laws of the State of Georgia, an administrative fee is hereby imposed on any business or person under the purview of the within ordinance. Said administrative fee shall be established by resolution of the City Council and shall be remitted to the City Clerk before the 1st day of January of each year that this ordinance is in effect

Section 3.16.310 Tax Remittance

All taxes levied by this Ordinance shall be due and payable to the City Clerk or designated representative of the City of Stockbridge monthly, on or before the twentieth (20th) day of every month next succeeding each respective month in which taxes are collected, and payment shall be accompanied by return for the preceding monthly period showing the gross rent, rent from permanent residents, taxable rent, amount of tax collected or otherwise due for a period, and such other information as may be required by the City Clerk or governing authority of the City of Stockbridge. However, if the estimated tax liability for any monthly period shall exceed two thousand five hundred dollars (\$2,500.00) for a lodging provider who, in the prior fiscal year remitted tax greater than two thousand five hundred dollars (\$2,500.00) in any three (3) consecutive months, such operator shall file an estimated return and remit not less than fifty percent (50%) of the estimated tax liability for the monthly period by the twentieth (20th) day of that same monthly period. The amount of tax so remitted shall be credited against the amount to be due with the regular return for the monthly period to be filed on the twentieth (20th) day of the succeeding month.

The City Council may, for good cause, extend the time for making returns for not longer than thirty (30) days. No extension shall be valid unless granted in writing upon written application of the lodging provider. Such grant may not be applicable for a period longer than twelve (12) consecutive months. A lodging provider granted an extension shall remit tax equaling not less than one hundred percent (100%) of the tax paid for the corresponding period of the prior fiscal year; such remittance to be made on or before the date the tax would otherwise come due without the grant of extension. No penalty or interest shall be charged during the first ten (10) days of the extension period. Thereafter, interest shall be collected on the unpaid balance at the rate of one percent (1%) per month.

In the event that an Operator is permitted under applicable state guidelines to make quarterly sales tax returns to the State of Georgia, said Operator shall be permitted to make quarterly sales tax returns to City of Stockbridge, Georgia. At the time of registration, the

Operator shall indicate that he is permitted to make quarterly sales tax returns together with month and day said quarterly returns are due. The failure of the Operator to indicate that he is permitted under applicable state statute to file quarterly reports will infer that monthly reports are due and collectable.

At the time any such report is due, the Operator shall file a copy of the corresponding state sales tax return for the sole purpose of verifying the sums reported and due.

In the event an Operator is permitted under applicable state guidelines to file annual excise, or lodging tax returns, to the State of Georgia, said operator is required to file monthly or quarterly returns for lodging tax to the City of Stockbridge, Georgia.

In the event there are no rentals in a reporting period, lodging providers are required to file a return to the City of Stockbridge, Georgia stating they had zero rentals for the period.

Section 3.16.320 Use of Proceeds

The proceeds of this tax shall be used in accordance with said Sections 48-13-51(b)(5) and 48-13-51(b)(6), with proceeds collected at the rate of 5% to be allocated towards any uses permitted under 48-13-51(a)(3), proceeds collected at the rate of 1.5% to be allocated toward activities of a qualified destination marketing organization designated by the City of Stockbridge, and proceeds collected at the rate of 1.5% to be allocated toward tourism product development.

Section 3.16.330 Operator Fee

Operators collecting the tax levied hereunder shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting, and payment of the amount due. The rate of the deduction shall be three percent (3 %) of the amount due, but only if the amount due was not delinquent at the time of payment.

Section 3.16.340 Penalties and Interest

The operator, in the event of operator's failure to pay tax when due, shall pay a penalty of five percent (5%) of the tax due or \$5.00 whichever is greater for each 30 days or fraction thereof of delinquency, not to exceed twenty five percent (25%) or \$25.00 in the aggregate, whichever is greater of the amount due plus interest on the total amount of delinquent taxes at the rate of one percent (1 %) per annum. In addition, the operator shall not be entitled to the fee allowed in Section 3.16.330 of this Ordinance. The City Council may waive the collection of any interest, in whole or in part, due the City on unpaid taxes levied under this Article V whenever or to the extent that it reasonably determines that the delay in payment of the taxes was attributable to the action or inaction of the City.

Section 3.16.350 Additional Penalties

- (a) If any operator fails to file a return as required under the provisions of this section or if an operator files a return that is deficient, the City of Stockbridge shall make an estimate of the amount of gross rentals which are subject to the tax. The estimate shall be made for

the period or periods in which the operator failed to file the return and shall be based upon any information which is or may come into the possession of the City of Stockbridge.

- (b) The City Council or its designated representative(s) shall give to the operator written notice of determination as herein provided. The notice may be served personally or by mail; if by mail such service shall be addressed to the operator at his/her/its last known address as it appears on any of the City of Stockbridge's records. Service by mail is complete when delivered by certified mail with a receipt signed by the addressee.
- (c) A penalty of five percent (5%) of the tax due or \$5.00 whichever is greater for each 30 days or fraction thereof of delinquency, not to exceed twenty five percent (25%) or \$25.00 in the aggregate, whichever is greater, shall be assessed and paid by the operator to the City of Stockbridge.
- (d) In addition, the amount of the determination made hereunder shall bear interest at the rate of one percent per month, or a fraction thereof, from the twentieth day of the month following the monthly period for which the amount or any portion thereof should have been returned, until the day of payment.
- (e) The estimated tax together with applicable penalties and interest may be collected utilizing any of the enforcement methods set forth in this Ordinance.

Section 3.16.360 Lodging Operator Records

Each operator collecting a tax under the provisions of this section shall keep for a period of at least three years all records, receipts, invoices, and other pertinent papers setting forth the rental charged for each occupancy, the date or dates of occupancy, and such other information as the City of Stockbridge may, in writing, from time to time require.

Section 3.16.380 Administration

The City Council or its designated representative (s) shall administer and enforce the provisions of this section for the collection of the tax herein imposed, and in so doing shall have the following powers:

- (a) To examine, or authorize the examination of, books, papers, records, financial reports, equipment, and other facilities of any operator subject to this Ordinance, in order to verify the accuracy of any return made, or if no return is made by the operator, to ascertain and determine the amount required to be paid;
- (b) To require the filing of reports by any person or persons having in their possession or custody information relating to rentals which are subject to the tax herein levied; and
- (c) To allow a credit on any amount due payable from persons who paid the tax herein levied but who were erroneously or illegally subjected thereto.

Section 3.17.380 Enforcement

- (a) At any time within three years after any tax or any portion of such tax required to be collected becomes due and payable, the City Attorney at the direction of the City Council may bring an action in a court of competent jurisdiction in the name of the City of Stockbridge to collect such amount due together with interest, court fees, filing fees, attorney's fees, and other legal fees incident thereto.

- (b) If any operator becomes liable for any amount required to be paid by this section and subsequent thereto sells or quits the business, the successors or assignees of such operator shall withhold a sufficient amount of the purchase price to cover such amount due. In the event said purchaser of the business fails to withhold the required amount, he/she/it shall become personally liable for the extent of the tax owed, together with any applicable penalties and interest. Any operator or person who ceases to operate the entity under which the same is registered with the City of Stockbridge, said operator or person must notify the City Clerk in writing within thirty (30) days of closing said enterprise.
- (c) Any person who shall do anything prohibited by this Ordinance or who shall fail to do anything required by this Ordinance shall be guilty of a misdemeanor, amenable to the process of the Municipal Court of the City of Stockbridge and upon conviction, shall be assessed with any penalty, including fine, confinement, or both, allowed by law for the violation of this Ordinance, and each and every day that such violation exists shall be deemed a separate offense.
- (d) In order to enforce this Ordinance or to correct or abate any violation of the Ordinance, the City Council, in addition to other remedies may institute injunction, mandamus, or other appropriate action.

Georgia General Assembly

2015-2016 Regular Session - HB 294 Stockbridge, City of; levy an excise tax

Sponsored By

(1) Rutledge, Dale 109th
(2) Douglas, Demetrius 78th
(3) Strickland, Brian 111th
(4) Welch, Andrew 110th
(5) Knight, David 130th
(6) Stephenson, Pam 90th

Committees

HC: Intragovernmental Coordination

SC: State and Local Governmental Operations

First Reader Summary

A BILL to be entitled an Act to authorize the governing authority of the City of Stockbridge to levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

Status History

May/06/2015 - Act 139
May/06/2015 - House Date Signed by Governor
Apr/06/2015 - House Sent to Governor
Feb/24/2015 - Senate Passed/Adopted
Feb/24/2015 - Senate Committee Favorably Reported
Feb/18/2015 - Senate Read and Referred
Feb/17/2015 - House Passed/Adopted
Feb/17/2015 - House Third Readers
Feb/17/2015 - House Committee Favorably Reported
Feb/12/2015 - House Second Readers
Feb/11/2015 - House First Readers
Feb/10/2015 - House Hopper

Votes

Feb/24/2015 - Senate Vote # 50	Yea(43)	Nay(5)	NV(4)	Exc(4)
Feb/17/2015 - House Vote # 36	Yea(154)	Nay(0)	NV(9)	Exc(17)

Versions

 HB 294/AP*
 LC 28 7337/a

House Bill 294 (AS PASSED HOUSE AND SENATE)

By: Representatives Caldwell of the 131st and Knight of the 130th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Lamar County school district ad valorem taxes for
2 educational purposes in the amount of \$7,000.00 of the assessed value of the homestead after
3 a specified five-year phase-in period for residents of that school district who are 70 years of
4 age or older; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the Lamar County school district,
12 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
13 school district bonded indebtedness.

14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
15 the O.C.G.A., as amended.

16 (3) "Senior citizen" means a person who is 70 years of age or older on or before January
17 1 of the year in which application for the exemption under subsection (b) of this section
18 is made.

19 (b)(1) Each resident of the Lamar County school district who is a senior citizen is granted
20 an exemption on that person's homestead from Lamar County school district ad valorem
21 taxes for educational purposes as follows:

22 (A) For the taxable year beginning on or after January 1, 2014, and prior to January 1,
23 2015, in the amount of \$3,000.00 of the assessed value of that homestead;

24 (B) For the taxable year beginning on or after January 1, 2015, and prior to January 1,
25 2016, in the amount of \$4,000.00 of the assessed value of that homestead;

26 (C) For the taxable year beginning on or after January 1, 2016, and prior to January 1,
27 2017, in the amount of \$5,000.00 of the assessed value of that homestead;

28 (D) For the taxable year beginning on or after January 1, 2017, and prior to January 1,
29 2018, in the amount of \$6,000.00 of the assessed value of that homestead; and

30 (E) For all taxable years beginning on or after January 1, 2018, in the amount of
31 \$7,000.00 of the assessed value of that homestead.

32 (2) The value of that property in excess of such exempted amount shall remain subject to
33 taxation.

34 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
35 section unless such person or person's agent files an application with the tax commissioner
36 of Lamar County, giving the person's age and such additional information relative to
37 receiving such exemption as will enable the tax commissioner of Lamar County to make a
38 determination regarding the initial and continuing eligibility of such person for such
39 exemption. The tax commissioner of Lamar County shall provide application forms for this
40 purpose.

41 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
42 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
43 as long as the person granted the homestead exemption under subsection (b) of this section
44 occupies the residence as a homestead. After a person has filed the proper application as
45 provided in subsection (c) of this section, it shall not be necessary to make application
46 thereafter for any year, and the exemption shall continue to be allowed to such person. It
47 shall be the duty of any person granted the homestead exemption under subsection (b) of this
48 section to notify the tax commissioner of Lamar County in the event that person for any
49 reason becomes ineligible for that exemption.

50 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
51 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
52 taxes for municipal purposes, or independent school district ad valorem taxes for educational
53 purposes. The homestead exemption granted by subsection (b) of this section shall be in
54 addition to and not in lieu of any other homestead exemption applicable to Lamar County
55 school district ad valorem taxes for educational purposes.

56 **SECTION 2.**

57 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
58 superintendent of Lamar County shall call and conduct an election as provided in this section
59 for the purpose of submitting this Act to the electors of the Lamar County school district for
60 approval or rejection. The election superintendent shall issue the call and conduct that
61 election on a date in 2013 as provided by general law. The election superintendent shall

62 cause the date and purpose of the election to be published once a week for two weeks
63 immediately preceding the date thereof in the official organ of Lamar County. The ballot
64 shall have written or printed thereon the words:

65 "() YES Shall the Act be approved which provides a homestead exemption from
66 Lamar County school district ad valorem taxes for educational purposes in
67 () NO the amount of \$7,000.00 of the assessed value of the homestead after a
68 specified five-year phase-in period for residents of that school district who
69 are 70 years of age or older?"

70 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
71 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
72 such question are for approval of the Act, Section 1 of this Act shall become of full force and
73 effect on January 1, 2014, and shall be applicable to all taxable years beginning on or after
74 January 1, 2014. If the Act is not so approved or if the election is not conducted as provided
75 in this section, Section 1 of this Act shall not become effective, and this Act shall be
76 automatically repealed on the first day of January immediately following that election date.
77 The expense of such election shall be borne by Lamar County. It shall be the election
78 superintendent's duty to certify the result thereof to the Secretary of State.

79 **SECTION 3.**

80 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
81 its approval by the Governor or upon its becoming law without such approval.

82 **SECTION 4.**

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

House Bill 294 (AS PASSED HOUSE AND SENATE)

By: Representatives Rutledge of the 109th, Douglas of the 78th, Strickland of the 111th, Welch of the 110th, Knight of the 130th, and others

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Stockbridge 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 Stockbridge 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 R14-616 by the
16 governing authority of the City of Stockbridge on December 8, 2014, 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 Stockbridge:

- 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 Stockbridge; provided, however, that the City of Stockbridge 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.

AN ACT

To authorize the governing authority of the City of Stockbridge to levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the governing authority of the City of Stockbridge is authorized to levy an excise tax at a rate not to exceed 8 percent of the charge for the furnishing for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, the municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value.

SECTION 2.

The enactment of this Act is subsequent to the adoption of Resolution R14-616 by the governing authority of the City of Stockbridge on December 8, 2014, which specifies the subsequent tax rate, identifies the projects or tourism product development purposes, and specifies the allocation of proceeds.

SECTION 3.

In accordance with the terms of such resolution adopted by the mayor and council of the City of Stockbridge:

- (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less than 50 percent of the total amount of taxes collected that exceeds the amount of taxes that would be collected at the rate of 5 percent shall be expended for promoting tourism, conventions, and trade shows by the destination marketing organization designated by the City of Stockbridge; provided, however, that the City of Stockbridge may exercise its option under paragraph (2) of subsection (e) of Code Section 48-13-51 of the O.C.G.A. to contract with an entity qualified under such provision; and

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

SECTION 4.

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

APPROVED

MAY 0 6 2015

BY GOVERNOR

ENROLLMENT

April 6 2015

The Committee of the House on Information and Audits has examined the within and finds the same properly enrolled.

H.B. No. 294
General

Act No. 139
Assembly



AN ACT

To authorize the governing authority of the City of Stockbridge to levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

Mike Cheras

Chairman

David Galton

Speaker of the House

[Signature]

Clerk of the House

Craig Cough

President of the Senate

Ralph Cook

Secretary of the Senate

IN HOUSE

Read 1st time 2-11-15

Read 2nd time 2-12-15

Read 3rd time 2-17-15

And Passed

Yeas 154

Nays 0

[Signature]

Clerk of the House

IN SENATE

Read 1st time 2-18-15

Read 2nd time

Read 3rd time

And Passed 2-24-15

Yeas 43

Nays 5

Passed Both Houses

Ralph Cook

Secretary of the Senate

Received

Chris W. Piby

Secretary, Executive Department

This 6th day of April 2015

Approved

Nathan Deal

Governor

This 6 day of MAY 2015

By: Reps. Rutledge of the 109th, Douglas of the 78th, Strickland of the 111th, and others

NOTICE OF INTENTION TO INTRODUCE LOCAL LEGISLATION

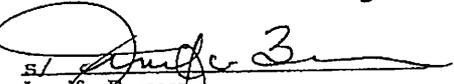
Notice is hereby given that there will be introduced at the regular 2015 session of the General Assembly of Georgia, a bill to authorize the governing authority of Stockbridge to levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A; to provide procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

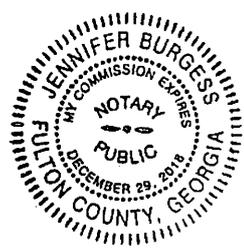
GEORGIA, FULTON COUNTY

Personally appeared before me, the undersigned authority, duly authorized to administer oaths, Dale Rutledge, who on oath deposes and says that he is the Representative from District 109 and further deposes and says that the attached Notice of Intention to Introduce Local Legislation was published in the Henry Daily Herald which is the official organ of Henry County on January 31, 2015, and that the notice requirements of Code Section 28-1-14 have been met.

s/ 
Dale Rutledge
Representative, District 109

Sworn to and subscribed before me,
this 9th day of February, 2015.

s/ 
Jennifer Burgess
Notary Public, Fulton County, Georgia
My Commission Expires December 29, 2018
[SEAL]





OFFICE OF SECRETARY OF STATE

I, Brian P. Kemp, Secretary of State of the State of Georgia, do hereby certify that

the four pages of photocopied matter hereto attached contains a true and correct copy of an Act approved by the Governor on May 06, 2015 numbered Act No. 139, House Bill No. 294; all as same appear of file and record in this office.



IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of my office, at the Capitol, in the City of Atlanta, this 20th day of May, in the year of our Lord Two Thousand and Fifteen and of the Independence of the United States of America the Two Hundred and Thirty-Ninth.

B. P. Kemp

Brian P. Kemp, Secretary of State