48-13-1 G

*** CODE SECTION *** 10/15/99

48-13-1.

Reserved.
48-13-2. G

*** CODE SECTION *** 10/15/99

No export tax shall be imposed upon any item manufactured or produced in this state and shipped by the manufacturer or producer for sale outside the state.
48-13-3 G

*** CODE SECTION *** 10/15/99

48-13-3.

No county, municipality, or district shall levy or collect any capitation tax whatever, except street tax.
48-13-4 G
*** CODE SECTION *** 10/15/99

48-13-4.

(a) It shall be unlawful for the state or any county, municipality, airport authority, district, or other political subdivision to levy or collect a tax, fee, head charge, or other charge, directly or indirectly, on:

(1) Persons traveling in air commerce, whether on regularly scheduled commercial airlines, chartered air flights, or in privately owned civil aircraft;

(2) The carriage of persons traveling in air commerce; or

(3) The sale of air transportation or on the gross receipts derived from air transportation.

(b) This Code section shall not be construed to prohibit the state or any county, municipality, airport authority, district, or other political subdivision:

(1) From levying or collecting any property, income, franchise, sale, use, or other tax otherwise authorized by law; or

(2) Which owns or operates an airport from levying or collecting reasonable rental charges, landing fees, license fees, permit fees, and other service charges for the use of airport facilities and related facilities from aircraft owners, operators, persons selling or providing goods or services to the owners or operators or to the public, and others, when otherwise allowed by law.
As used in this article, the term:

(1) "Administrative fee" means a component of an occupation tax which approximates the reasonable cost of handling and processing the occupation tax.

(1.1) (A) Except as otherwise provided in subparagraph (B) of this paragraph, "employee" means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2 but not a form I.R.S. 1099.

(B) An individual who performs work under the direction and supervision of one business or practitioner in accordance with the terms of a contract or agreement with another business which recruits such individual is an employee of the business or practitioner which issues to such individual for purposes of documenting compensation a form I.R.S. W-2.

(2) (A) "Gross receipts" means total revenue of the business or practitioner for the period, including without being limited to the following:

(i) Total income without deduction for the cost of goods sold or expenses incurred;

(ii) Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness;

(iii) Proceeds from commissions on the sale of property, goods, or services;

(iv) Proceeds from fees charged for services rendered; and

(v) Proceeds from rent, interest, royalty, or dividend income.

(B) Gross receipts shall not include the following:

(i) Sales, use, or excise taxes;

(ii) Sales returns, allowances, and discounts;

(iii) Interorganizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations, as defined by 26 U.S.C. Section 1563(a)(1), between or among the units of a brother-sister controlled group of corporations, as defined by 26 U.S.C. Section 1563(a)(2), or between or among wholly owned partnerships or other wholly owned entities;

(iv) Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue;
(v) Governmental and foundation grants, charitable contributions, or the interest income derived from such funds, received by a nonprofit organization which employs salaried practitioners otherwise covered by this chapter, if such funds constitute 80 percent or more of the organization's receipts; and

(vi) Proceeds from sales of goods or services which are delivered to or received by customers who are outside the state at the time of delivery or receipt.

(3) "Location or office" shall include any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office. The renter's or lessee's location which is the site of personal property which is rented or leased from another does not constitute a location or office for the personal property's owner, lessor, or the agent of the owner or lessor. The site of real property which is rented or leased to another does not constitute a location or office for the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor, or the agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair of the property, otherwise conducts the business of renting or leasing the real property at such site or otherwise conducts any other business, profession, or occupation at such site.

(4) "Occupation tax" means a tax levied on persons, partnerships, corporations, or other entities for engaging in an occupation, profession, or business and enacted by a local government as a revenue-raising ordinance or resolution.

(5) "Practitioners of professions and occupations" shall not include a practitioner who is an employee of a business, if the business pays an occupation tax.

(6) "Regulatory fees" means payments, whether designated as license fees, permit fees, or by another name, which are required by a local government as an exercise of its police power and as a part of or as an aid to regulation of an occupation, profession, or business. The amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the local government. A regulatory fee may not include an administrative fee or registration fee. No local government is authorized to require any administrative fee, registration fee, or fee by any other name in connection with a regulatory fee, except an occupation tax, as defined in paragraph (4) of this Code section. Regulatory fees do not include development impact fees as defined by paragraph (8) of Code Section 36-71-2 or other costs or conditions of zoning or land development.
48-13-6  
*** CODE SECTION ***  10/15/99

48-13-6.

(a) Except as to those businesses and practitioners of professions and occupations excluded by subsection (a) of Code Section 48-13-16 and except as to those persons excluded by Code Section 43-12-1, the governing authority of each county is authorized but not required to provide by local ordinance or resolution for the levy, assessment, and collection of occupation tax on those businesses and practitioners of professions and occupations with one or more locations or offices in the unincorporated part of the county and to provide for the punishment of violation of such a local ordinance or resolution. The governing authority of each county is authorized to classify businesses and practitioners of professions and occupations and to assess different taxes on different classes of businesses and practitioners. The governing authority of each county is authorized to provide by local ordinance or resolution for requiring information from businesses and practitioners of professions and occupations doing business in the unincorporated part of the county regarding the site of any location or office and payment of occupation taxes or regulatory fees to other local governments and to provide for the punishment for violation of such a local ordinance or resolution. This article supersedes any provision of local law authorizing such taxes.

(b) Except as to those businesses and practitioners of professions and occupations excluded by subsection (a) of Code Section 48-13-16 and except as to those persons excluded by Code Section 43-12-1, the governing authority of each municipal corporation is authorized but not required to provide by local ordinance or resolution for the levy, assessment, and collection of occupation tax on those businesses and practitioners of professions and occupations which have one or more locations or offices within the corporate limits and to provide for the punishment of violation of such a local ordinance or resolution. The governing authority of each municipal corporation is authorized to classify businesses and practitioners of professions and occupations and to assess different taxes on different classes of businesses and practitioners. The governing authority of each municipal corporation is authorized to provide by local ordinance or resolution for requiring information from businesses and practitioners of professions and occupations doing business within the corporate limits regarding the site of any location or office and payment of occupation taxes or regulatory fees to other local governments and to provide for the punishment for violation of such a local ordinance or resolution. This article supersedes any provision of local law or city charter authorizing such taxes.

(c) After April 11, 1995, any local government shall conduct at least one public hearing before adopting any ordinance or resolution regarding the occupation tax.

48-13-7 G

*** CODE SECTION *** 10/15/99

48-13-7.

(a) The governing authority of each county is authorized to provide by local ordinance or resolution for the levy, assessment, and collection of occupation tax on those businesses and practitioners of professions and occupations with no location or office in the state in accordance with this Code section and to provide for the punishment of violation of such a local ordinance or resolution if the business or practitioner:

(1) Has one or more employees or agents who exert substantial efforts within the unincorporated part of the county for the purpose of soliciting business or serving customers or clients; or

(2) Owns personal or real property which generates income and which is located in the unincorporated part of the county.

(b) The governing authority of each municipal corporation is authorized to provide by local ordinance or resolution for the levy, assessment, and collection of occupation tax on those businesses and practitioners of professions and occupations with no location or office in the state in accordance with this Code section and to provide for the punishment of violation of such a local ordinance or resolution if the business or practitioner:

(1) Has one or more employees or agents who exert substantial efforts within the corporate limits for the purpose of soliciting business or serving customers or clients; or

(2) Owns personal or real property which generates income and which is located in the corporate limits.

(c) This article supersedes any provisions of local law or city charter authorizing such taxes.

(d) Local governments levying occupation tax according to this Code section shall comply with Code Sections 48-13-10 through 48-13-13, except that: gross receipts of a business or practitioner for purposes of this Code section shall include only those gross receipts reasonably attributable to sales or services in this state; employees shall include only those employees engaged in substantial efforts within this state; and nation-wide profitability ratios shall apply only to types of business transacted within this state.

(e) Businesses and practitioners subject to this Code section shall be required to pay occupation tax to only one local government in this state, the local government for the municipal corporation or county in which the largest dollar volume of business is done or service is performed by the individual business or practitioner.

(f) If a business or practitioner subject to this Code section provides to the local government in this state which is authorized to levy occupation tax on such business or practitioner proof of payment of a local business or occupation tax in another state which purports to tax the business's or practitioner's sales or services in this state, the business or practitioner shall be exempt from
local occupation tax in this state.
48-13-8

*** CODE SECTION *** 10/15/99

48-13-8.

(a) Except as to those persons excluded by Code Section 43-12-1, the governing authority of each county is authorized but not required to provide by local ordinance or resolution for the imposition and collection of regulatory fees on businesses and practitioners of professions and occupations doing business in the unincorporated part of the county and to provide for the punishment of violation of such a local ordinance or resolution. Classifying businesses and practitioners of professions and occupations according to whether such businesses and practitioners have a location within the unincorporated part of the county and imposing and collecting differential regulatory fees on the basis of such a classification is prohibited. This article supersedes any provision of local law authorizing such regulatory fees.

(b) Except as to those persons excluded by Code Section 43-12-1, the governing authority of each municipal corporation is authorized but not required to provide by local ordinance or resolution for the imposition and collection of regulatory fees on businesses and practitioners of professions and occupations doing business within the corporate limits and to provide for the punishment of violation of such a local ordinance or resolution. Classifying businesses and practitioners of professions and occupations according to whether such businesses and practitioners have a location within the corporate limits and imposing and collecting differential regulatory fees on the basis of such a classification is prohibited. This article supersedes any provision of local law or city charter authorizing such fees.

(a) A local government is authorized to require a business or practitioner of a profession or occupation to pay a regulatory fee only if the local government customarily performs investigation or inspection of such businesses or practitioners of such profession or occupation as protection of the public health, safety, or welfare or in the course of enforcing a state or local building, health, or safety code, but no local government is authorized to use regulatory fees as a means of raising revenue for general purposes; provided that the amount of a regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the local government.

(b) Examples of businesses or practitioners of professions or occupations which may be subject to regulatory fees of local governments include, but are expressly not limited to, the following:

(1) Building and construction contractors, subcontractors, and workers;
(2) Carnivals;
(3) Taxicab and limousine operators;
(4) Tattoo artists;
(5) Stables;
(6) Shooting galleries and firearm ranges;
(7) Scrap metal processors;
(8) Pawnbrokers;
(9) Food service establishments;
(10) Dealers in precious metals;
(11) Firearms dealers;
(12) Peddlers;
(13) Parking lots;
(14) Nursing and personal care homes;
(15) Newspaper vending boxes;
(16) Modeling agencies;
(17) Massage parlors;
(18) Landfills;
(19) Auto and motorcycle racing;
(20) Boarding houses;
(21) Businesses which provide appearance bonds;
(22) Boxing and wrestling promoters;
(23) Hotels and motels;
(24) Hypnotists;
(25) Handwriting analysts;
(26) Health clubs, gyms, and spas;
(27) Fortunetellers;
(28) Garbage collectors;
(29) Escort services;
(30) Burglar and fire alarm installers; and
(31) Locksmiths.

(c) Examples of businesses and practitioners of professions and occupations which local governments are not authorized to subject to regulatory fees include, but are expressly not limited to, the following:

(1) Lawyers;
(2) Physicians licensed under Chapter 34 of Title 43;
(3) Osteopaths licensed under Chapter 34 of Title 43;
(4) Chiropractors;
(5) Podiatrists;
(6) Dentists;
(7) Optometrists;
(8) Psychologists;
(9) Veterinarians;
(10) Landscape architects;
(11) Land surveyors;
(12) Practitioners of physiotherapy;
(13) Public accountants;
(14) Embalmers;
(15) Funeral directors;
(16) Civil, mechanical, hydraulic, or electrical engineers;
(17) Architects;
(18) Marriage and family therapists, social workers, and
professional counselors;

(19) Dealers of motor vehicles, as defined in paragraph (1) of Code Section 10-1-622;

(20) Owners or operators of bona fide coin operated amusement machines, as defined in Code Section 48-17-1, and owners or operators of businesses where bona fide coin operated amusement machines are available for commercial use and play by the public, provided that such amusement machines have affixed current stickers showing payment of annual permit fees, in accordance with Code Section 48-17-9;

(21) Merchants or dealers as defined in Code Section 48-5-354 as to their deliveries to businesses and practitioners of professions and occupations in areas zoned for commercial use; and

(22) Any other business, profession, or occupation for which state licensure or registration is required by state law, unless the state law regulating such business, profession, or occupation specifically allows for regulation by local governments.

(d) This Code section shall not be construed to repeal other general laws which allow or require regulation of businesses, occupations, or professions by local governments.
48-13-10 G

*** CODE SECTION *** 10/15/99

48-13-10.

(a) In determining the amount of occupation tax to be levied on an individual business or practitioner, local governments shall classify all businesses or practitioners by the same criterion or combination of criteria. To assure uniformity, each and every business and practitioner shall be classified by the same criterion or combination of criteria. The criteria used for classification shall be one or more than one of the following criteria:

(1) The number of employees of the business or practitioner as computed on a full-time position basis or full-time position equivalent basis, provided that for the purposes of this computation an employee who works 40 hours or more weekly shall be considered a full-time employee and that the average weekly hours of employees who work less than 40 hours weekly shall be added and such sum shall be divided by 40 to produce full-time position equivalents;

(2) Profitability ratio for the type of business, profession, or occupation as measured by nation-wide averages derived from statistics, classifications, or other information published by the United States Office of Management and Budget, the United States Internal Revenue Service, or successor agencies of the United States;

(3) Gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, profession, or occupation as measured by nation-wide averages derived from statistics, classifications, or other information published by the United States Office of Management and Budget, the United States Internal Revenue Service, or successor agencies of the United States; or

(4) A flat fee classification which is applied uniformly to all businesses and practitioners of professions and occupations, so that each business or practitioner pays the same amount of tax for each office or location.

(b) Local governments which classify businesses and practitioners by the criterion described in paragraph (3) of subsection (a) of this Code section are authorized but not required to limit the geographic area in which gross receipts shall be taxed to that local government's jurisdiction.

(c) Local governments which classify by the criteria described in paragraph (2) or (3) of subsection (a) of this Code section shall rank the businesses and practitioners according to the profitability ratio described in paragraph (2) of subsection (a) of this Code section. After such ranking, the local government shall establish profitability classifications which do not overlap before setting one or more rates of taxation for each classification. Such local governments are not authorized to apply to any classification a rate of taxation greater than the rate applied to another classification which includes a business or practitioner with a higher profitability ratio, except that local governments are authorized
but not required to apply different rates of taxation within the same profitability classification by dollar range of gross receipts. Local governments using such different rates of taxation within the same profitability classification shall use the same dollar ranges of gross receipts for each profitability classification and shall not apply to any business or practitioner a rate of taxation greater than the rate applied to the same dollar range of gross receipts in another classification which includes a business or practitioner with a higher profitability ratio.

(d) Local governments which classify by the criterion described in paragraph (1) of subsection (a) of this Code section are authorized but not required to adopt more than one rate of taxation per employee.

(e) The occupation tax may include an administrative fee.

(f)(1) Notwithstanding any other provision of this article, local governments may by ordinance or resolution provide for an exemption or reduction in occupation tax or a credit against occupation tax owed to one or more types of businesses or practitioners of occupations or professions as part of a plan for economic development or attracting, encouraging, or maintaining selected types of businesses or practitioners of selected occupations or professions. Such exemptions or reductions in occupation tax shall not be arbitrary or capricious.

(2) Exemptions or reductions in occupation tax pursuant to paragraph (1) of this subsection may include but shall not be limited to the following:

(A) Absolute dollar amount limitations on the total amount of tax, either by criterion or combination of criteria used for classification or for businesses and practitioners, provided that a jurisdiction which provides an absolute dollar amount limitation on the total amount of tax shall levy and collect such maximum tax only once on each business entity or practitioner even if a business or practitioner has more than one office or location within the jurisdiction;

(B) Tax credits for the retention or creation of jobs, or for jobs of a specific description, including but not limited to entry level jobs or jobs with compensation of a specified range;

(C) Tax credits for other taxes paid to the local government, including but not limited to ad valorem taxes;

(D) A tax exemption or a lower rate of taxation for sales to customers outside the jurisdiction of the local government;

(E) A credit or rebate to businesses or practitioners who paid occupation taxes in the previous year;

(F) A limitation on the dollar or percentage amount of increase in tax from a base year to a subsequent year, provided that the limitation is made applicable to new businesses or practitioners by imputing the gross receipts, profitability ratio, or number of employees of the subsequent year to the base year in calculating tax for the base year, tax for the subsequent year, and the increase in tax; and

(G) A credit or reduction as an adjustment for seasonal fluctuations in the number of employees, other fluctuations in the number of employees, increases or decreases in the number of
employees, or temporary employees.

(g) Practitioners of professions and occupations who are listed in paragraphs (1) through (18) of subsection (c) of Code Section 48-13-9 shall elect as their entire occupation tax one of the following:

(1) The occupation tax resulting from application of the other provisions of this article; or

(2) A fee to be set by the local government, not to exceed $400.00 per practitioner who is licensed to provide the service, such tax to be paid at that practitioner's office or location; provided, however, that a practitioner paying according to this paragraph shall not be required to provide information to the local government relating to the gross receipts of the business or practitioner.

(h) Notwithstanding any other provision in this article, any local government levying an occupation tax is authorized to request payment of such occupation tax from and accept payment from a partnership, corporation, or other business entity composed of practitioners subject to the election set out in subsection (g) of this Code section for each such practitioner.
48-13-11

*** CODE SECTION ***  10/15/99

48-13-11.

In determining the amount of occupation tax to be levied on an individual business or practitioner, local governments shall not use the following criteria or methods:

(1) Dividing a business into its constituent parts and imposing a separate occupation tax on each part or portion of the business, except that businesses or practitioners with more than one type of activity or product shall be taxed in accordance with Code Section 48-13-12;

(2) The size or square footage of the space occupied by the business or practitioner; or

(3) Any criterion other than those described in Code Section 48-13-10.
For businesses or practitioners with more than one type of service or product, the following classification rules shall apply:

(1) Local governments which do not use the criterion described in paragraph (3) of subsection (a) of Code Section 48-13-10 shall classify the business or practitioner for occupation tax purposes according to the dominant service or product, unless such local governments use only the criterion described in paragraph (4) of subsection (a) of Code Section 48-13-10; and

(2) Local governments which use the criterion described in paragraph (3) of subsection (a) of Code Section 48-13-10 shall set out in their local ordinances or resolutions for occupation taxes whether the local government will:

(A) Classify the entire gross receipts by dominant service or product; or

(B) Apportion the gross receipts by category of service or product in proportion to the gross receipts generated by each service or product, taxing each portion of the gross receipts according to the profitability ratio for that particular type of business and adding the tax for all portions to arrive at the total occupation tax.
Local governments are not authorized to:

(1) Require a business or practitioner to pay more than one occupation tax for each office or location, except that businesses or practitioners with multiple services or products shall be taxed in accordance with Code Section 48-13-12;

(2) Levy occupation tax on more than 100 percent of the total gross receipts of the business or practitioner, when occupation taxes of all local governments are added together;

(3) Levy occupation tax on any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state, or instrumentalities of the United States, the state, or a municipality or county of the state;

(4) Require the payment of a fee by whatever name in any amount by a business or practitioner for the cost of ascertaining whether such a business or practitioner has paid occupation tax to another local government; or

(5) Levy any occupation tax, regulatory fee, or administrative fee on any state or local authority, nonprofit organization, or vendor operating under a contract with a tax-exempt agricultural fair, as that term is defined in Code Section 2-2-8.
(a) In levying occupation tax upon a business or practitioner with a location or office situated in more than one jurisdiction, including businesses or practitioners with one or more locations or offices in Georgia and one or more locations outside the state, local governments which use the criterion described in paragraph (3) of subsection (a) of Code Section 48-13-10 shall allocate the gross receipts as defined in paragraph (2) of Code Section 48-13-5 of the business or practitioner for occupation tax purposes in accordance with one of the following methods:

(1) Where the business or practitioner can reasonably allocate the dollar amount of gross receipts of the business or practitioner to one or more of the locations or offices on the basis of product manufactured in that location or office or the sales or other services provided in that location or office, each local government is authorized to tax the gross receipts generated by the location or office within the jurisdiction of the local government; or

(2) Where the business or practitioner cannot reasonably allocate the dollar amount of gross receipts among multiple locations or offices, the business or practitioner shall divide the gross receipts reported to all local governments in this state by the number of locations or offices of the business or practitioner which contributed to the gross receipts reported to any local government in this state, and shall allocate an equal percentage of such gross receipts of the business or practitioner to each location or office.

(b) In no instance shall the sum of the portions of the total gross receipts of a business or practitioner taxed by all local governments exceed 100 percent of the total gross receipts of the business or practitioner.

(c) In the event of a dispute between the business or practitioner and the local government as to the allocation under this Code section, the business or practitioner shall have the burden of proof as to the reasonableness of this allocation.

(d) Upon request, businesses or practitioners with a location or office situated in more than one jurisdiction shall provide to any local government authorized to levy an occupation tax upon such business or practitioner the following:

(1) Financial information necessary to allocate the gross receipts of the business or practitioner; and

(2) Information relating to the allocation of the business's or practitioner's gross receipts by other local governments.

(e) When more than one local government levies occupation tax on a business or practitioner which has locations encompassed by more than one local government and the local governments use different criteria for taxation in accordance with subsection (a) of Code
Section 48-13-10, local governments which use the criterion described in paragraph (3) of subsection (a) of Code Section 48-13-10 are not authorized to tax any greater proportion of the gross receipts than authorized by subsection (a) of this Code section, and local governments which use the number of employees as a criterion for taxation are authorized to tax the number of employees who are employed within the local government's geographic jurisdiction. In the case of an employee who works for the same business or practitioner in more than one municipal corporation or county, the municipal corporation or county in which the employee works for the longest period of time within the calendar year shall be authorized to count the individual as an employee who is employed within the local government's geographic jurisdiction for purposes of occupation tax.
(a) Except as provided in subsection (c) of this Code section, information on gross receipts received by a business or practitioner of an occupation or profession provided to a local government for the purpose of determining the amount of occupation tax for the business or practitioner is confidential and exempt from inspection or disclosure under Article 4 of Chapter 18 of Title 50.

(b) Violation of the confidentiality provision of subsection (a) of this Code section shall be unlawful and upon conviction shall be punished as a misdemeanor.

(c) Information on gross receipts received by a business or practitioner of an occupation or profession provided to a local government for the purpose of determining the amount of occupation tax for the business or practitioner may be disclosed to the governing authority of another local government for occupation tax purposes or pursuant to court order or for the purpose of collection of occupation tax or prosecution for failure or refusal to pay occupation tax.

(d) In the event a taxpayer completes one or more forms in order to comply with a local government's ordinance or resolution imposing either an occupation tax or a regulatory fee and any such form fails to disclose the social security number or the appropriate federal or state taxpayer identification number, or other identification numbers, if required by the local government, such omission shall be reported in a timely manner to the state revenue commissioner.
48-13-16.

(a) The following businesses or practitioners shall be excluded from occupation tax, registration fees, or regulatory fees under the provisions of this article but shall be subject to taxation and regulation as otherwise provided by general law and municipal charters:

(1) Those businesses regulated by the Georgia Public Service Commission;

(2) Those electrical service businesses organized under Chapter 3 of Title 46; and

(3) Any farm operation for the production from or on the land of agricultural products, but not including any agribusiness.

(b) This article shall not be construed to repeal other provisions of general law relating to local governments' occupation tax, registration fees, or regulatory fees for businesses or practitioners of professions or occupations.
48-13-17 G
*** CODE SECTION *** 10/15/99

48-13-17.

(a) No county or municipal corporation shall levy or collect any fixed amount license, occupation, or professional tax upon real estate brokers, except at the place where any such real estate broker shall maintain a principal or branch office. The license, occupation, or professional tax shall permit the broker and the broker's affiliated associate brokers and salespersons to engage in all of the brokerage activities described in Code Section 43-40-1 without further licensing or taxing other than the state licenses issued pursuant to Chapter 40 of Title 43. No additional license, occupation, or professional tax shall be required of the broker's affiliated associate brokers or salespersons; provided, however, that, subject to the limitations of subsection (b) of this Code section, a municipality or county which levies a general occupation or business license tax on a gross receipts basis shall have the power to levy and collect an occupation, license, or professional tax upon real estate brokers transacting business within the boundaries of the taxing jurisdiction, which tax shall be based upon gross receipts derived from transactions with respect to property located within the boundaries of the taxing jurisdiction.

(b) A municipal corporation may impose an occupation, license, or professional tax upon real estate brokers based upon gross receipts only for real estate transactions with respect to property located within its corporate limits and a county governing authority may impose such a tax based upon gross receipts only for real estate transactions with respect to property located in the unincorporated area of the county.
48-13-18 G
*** CODE SECTION *** 10/15/99

48-13-18.

(a) When otherwise authorized by law to levy occupation taxes on businesses, trades, and professions, a municipality shall be permitted to levy the taxes on businesses, trades, and professions which are licensed by or registered with the state. This Code section shall not be construed to repeal any express limitations on such municipal authority contained in general law.

(b) Nothing contained in this Code section shall be construed to authorize the municipal licensing or taxation of businesses, trades, or occupations operating motor vehicles required to be registered with the Public Service Commission of this state.
48-13-19 G
*** CODE SECTION *** 10/15/99

48-13-19.

(a) Except as may be authorized by general law, no municipality may levy any tax upon an individual for the privilege of working within or being employed within the limits of the municipality.

(b) Nothing contained in this Code section shall be construed to prohibit a municipality, when otherwise authorized, from levying any form of tax being levied by any municipality in this state on January 1, 1980.
48-13-20.

(a) All occupation taxes authorized by this chapter, except as otherwise specifically provided, shall be due and payable annually within 30 days following January 1, or such other date specified in the local government ordinance imposing the taxes. In the event that any person commences business on any date after the date specified in this Code section or in the local government ordinance imposing the tax, the tax shall be due and payable 30 days following the commencement of the business.

(b) Regulatory fees authorized by this chapter shall be paid before commencing business or the practice of a profession as a condition precedent for transacting business, or practicing a profession.

(c) Regulatory fees may be paid after commencing business or the practice of a profession when:

(1) The work done or services provided are necessary for the health or safety of one or more individuals;

(2) The work done or services provided have no adverse effect on any other person; and

(3) Regulatory fees are tendered to the local government within two business days after commencing business or the practice of a profession.
48-13-21 G
*** CODE SECTION *** 10/15/99

48-13-21.

(a) Should any special, occupation, or sales tax or license fee imposed by this chapter remain due and unpaid for 90 days from the due date of the tax or fee, the person liable for the tax or fee shall be subject to and shall pay a penalty of 10 percent of the tax or fee due.

(b) Local governments are authorized to provide in their ordinances for interest on delinquent occupation taxes, regulatory fees, and administrative fees at a rate not to exceed 1.5 percent per month.
When any person commences business on or after July 1 in any year, the business or occupation tax for the remaining portion of the year shall be 50 percent of the tax imposed for the entire year, except that (1) local governments which tax according to the criterion described in paragraph (3) of subsection (a) of Code Section 48-13-10 are authorized to levy their customary rate on the gross receipts of the business or practitioner from the commencement of the business; (2) the administrative fee authorized as a component of an occupation tax by subsection (e) of Code Section 48-13-10 shall not be reduced; and (3) a practitioner of a profession or occupation who elects as his or her occupation tax the amount described in paragraph (2) of subsection (g) of Code Section 48-13-10 shall receive no reduction in such amount.
48-13-23 G

*** CODE SECTION ***  10/15/99

48-13-23.

Each person subject to any special or occupation tax who is also licensed by the state shall post the state license in a conspicuous place in the licensee's place of business and shall keep the license there at all times while the license remains valid.
In any provision of this chapter where population controls the amount of tax or license fee to be paid, the most recent United States decennial census shall govern.
48-13-25 G
*** CODE SECTION *** 10/15/99

48-13-25.

When a nulla bona entry has been entered by proper authority upon an execution issued by the tax collector or tax commissioner against any person defaulting on a special tax, the person against whom the entry is made shall not be allowed or entitled to have or collect any fees or charges whatever for services rendered after the entry of the nulla bona. If, at any time after the entry of nulla bona has been made, the person against whom the execution issues pays the tax in full together with all interest and costs accrued on the tax, the person may collect any fees and charges due him or her as though he or she had never defaulted in the payment of the tax.
In addition to the other remedies available to the state, counties, and municipalities for the collection of special taxes, occupation taxes, and regulatory fees due the state, counties, and municipalities from persons subject to the tax or fee who fail or refuse to pay the tax or fee, the officer charged with the collection of the tax or fee shall issue executions against the delinquent taxpayers for any or all of the following: the amount of the taxes or fees due when the taxes or fees become due; any penalty imposed by subsection (a) of Code Section 48-13-21; and any interest imposed by the local ordinance in accordance with subsection (b) of Code Section 48-13-21. The court of competent jurisdiction for the enforcement of ordinances of the local government which has levied the tax or imposed the fee may, if authorized by the local ordinance, impose a civil fine for failure to pay the occupation tax or regulatory fee. Such a civil fine shall not exceed $500.00 and may be enforced by the contempt power of the court.
48-13-27 G

*** CODE SECTION *** 10/15/99

48-13-27.

(a) The governing authority of any county or municipal corporation which enacted an ordinance or resolution relating to occupation taxes or regulatory fees pursuant to the provisions of this article and other general law effective January 1, 1995, which ordinance or resolution is in effect on the effective date of this Act, shall enact an ordinance or resolution in compliance with the provisions of this article, on or after the effective date of this Act.

(b) Subsection (a) of this Code section shall not impair the right of any county or municipal corporation:

(1) To determine the content of such an ordinance or resolution relating to occupation taxes or regulatory fees, provided that such ordinance or resolution complies with general law; and

(2) To elect not to impose occupation taxes or regulatory fees.
48-13-28 G  
*** CODE SECTION ***  10/15/99


In any year when revenue from occupation taxes is greater than revenue from occupation taxes for the preceding year for a local government, the local government shall hold one or more public hearings as a part of the process of determining how to use the additional revenue.
As used in this article, the term "contractor" means any person engaged in the business of constructing, altering, repairing, dismantling, or demolishing buildings, roads, bridges, viaducts, sewers, water and gas mains, streets, disposal plants, water filters, tanks and towers, airports, dams, water wells, pipelines, and every other type of structure, project, development, or improvement coming within the definition of real property or personal property including, but not limited to, constructing, altering, or repairing of property to be held either for sale or rental, and all subcontractors so engaged.
(a) Before entering into the performance of any contract the total price of which or the total compensation to be received by the contractor from which amounts to more than $10,000.00, the contractor shall execute and file with the commissioner a good and valid bond with a surety company authorized to do business in this state or with sufficient sureties to be approved by the commissioner, conditioned that all taxes which may accrue to the state and to the political subdivisions of the state on account of the execution and performance of the contract will be paid on demand, including, but not limited to, contributions due under Chapter 8 of Title 34.

(b) The execution and filing of the bond required by subsection (a) of this Code section shall be a condition precedent to commencing work on any contract in this state.

(c)(1) Every bond required by this Code section shall be in an amount equal to 10 percent of the contract price or of the compensation to be received by the contractor pursuant to the contract.

(2)(A) The commissioner may permit or require a contractor to file a blanket or master bond conditioned as provided in subsection (a) of this Code section and in a sum determined proper by the commissioner when:

(i) The contractor is engaged in a continuing service under multiple contracts or is performing services under a contract on a contingent or unit basis, and the contract price or compensation cannot be determined until after the performance of the contract; or

(ii) The commissioner finds that registration of a contract before commencement of work under the contract is impracticable for any reason.

(B) No bond pursuant to this paragraph shall be in an amount of less than $10,000.00 with respect to all contracts to be performed during the current calendar year.

(C) On or before March 1 in each year, the contractor shall report and register all contracts of $10,000.00 or more completed during the previous calendar year and shall pay the registration fee of $10.00 for each contract.
48-13-33 G

*** CODE SECTION *** 10/15/99

48-13-33.

Each person failing to register as required by this article or failing to execute the required bond before beginning the performance of any contract shall be denied the right to perform the contract until he complies with registration and bond requirements. The county attorney of any county in which the contract is to be performed, the Attorney General, when requested by the Commissioner of Labor, or the attorney for the commissioner, when requested by the commissioner, may proceed by injunction to prevent any activity in the performance of the contract until the registration is made and the bond is executed and filed. A temporary injunction enjoining the execution of any such contract shall be granted without notice by any judge authorized by law to grant injunctions.
No bond required under this article shall be released until the contract for which the bond is given has been fully performed and until the commissioner obtains a written release from the Commissioner of Labor certifying that all contributions and interest due from the principal on the bond under Chapter 8 of Title 34 have been paid in full. Bonds shall be released automatically two years after written notification of the completion of the contract is received by the commissioner unless a court proceeding has been instituted against the contractor.
At the time a contractor registers with the commissioner, the contractor shall make an appointment in writing of the Secretary of State or his successor in office to be his true and lawful agent upon whom may be served all lawful process in any action or proceeding against the nonresident contractor for state and local taxes arising out of any contract executed or being executed in this state. The appointment shall be evidence of the contractor's agreement that any process against him which is served on the Secretary of State shall be of the same legal force and validity as if served upon him personally within the state.
An action against any contractor pursuant to this article may be brought by the attorney for the commissioner or by the Attorney General on behalf of the Department of Labor, in Fulton County or in any county in which any work under the contract is performed. The summons shall be directed to the Secretary of State and shall require the defendant to answer by a certain day, not less than 30 days nor more than 60 days from the date of the issuance of the summons. The summons shall be forwarded immediately by the clerk of the court to the Secretary of State who shall immediately forward a copy of the summons to the contractor at the address given by the contractor. After forwarding the summons, the Secretary of State shall make return of the summons to the court in which the summons was issued. The return shall show the date of receipt of the summons by the Secretary of State, the date of forwarding the copy of the summons, and the name and address of the person to whom the Secretary of State forwarded the copy of the summons. The return shall be under the hand and seal of the office of the Secretary of State and shall have the same force and effect as a due and sufficient return made by the sheriff on process directed to him. The Secretary of State shall keep a suitable record book in which he shall docket every action commenced as provided in this Code section against any contractor. The record book shall show the court in which the action is brought, the title of the case, the time when the action is commenced, and the date and manner of service.
48-13-37 G

*** CODE SECTION *** 10/15/99

48-13-37.

No contractor who fails to register with the commissioner as required by this article or who fails to comply with any provision of this article shall be entitled to maintain an action to recover payment for performance on the contract in the courts of this state.
48-13-38 G
*** CODE SECTION *** 10/15/99

48-13-38.

(a) It shall be unlawful for any person:

(1) Before beginning the performance of any contract, to fail to register as required by this article;

(2) Before beginning the performance of any contract, to fail to execute the bond required by this article; and

(3) To violate any other provision of this article.

(b) Any person who violates subsection (a) of this Code section shall be guilty of a misdemeanor.
Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the Constitution of this state, there are created within this state 159 special districts. One such district shall exist within the geographical boundaries of each county, and the territory of each such district shall include all of the territory within the county except territory located within the boundaries of any municipality which imposes an excise tax on charges to the public for rooms, lodgings, and accommodations under this article.
(a)(1)(A) The governing authority of each municipality in this state may levy and collect 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 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 furnished for value. Within the territorial limits of the special district located within the county, each county in this state may levy and collect 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 occupation taxes to, the county for operating within the special district a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value. The provisions of this Code section shall control over the provisions of any local ordinance or resolution to the contrary enacted pursuant to Code Section 48-13-53 and in effect prior to July 1, 1998. Any such ordinance shall not be deemed repealed by this Code section but shall be administered in conformity with this Code section.

(B)(i) The excise tax shall be imposed on any person or legal entity licensed by or required to pay a business or occupation tax to the governing authority imposing the tax for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value and shall apply to the furnishing for value of any room, lodging, or accommodation. Every person or entity subject to a tax levied as provided in this Code section shall, except as provided in this Code section, be liable for the tax at the applicable rate on the lodging charges actually collected or, if the amount of taxes collected from the hotel or motel guest is in excess of the total amount that should have been collected, the total amount actually collected must be remitted.

(ii) Any tax levied as provided in this Code section is also imposed upon every person or entity who is a hotel or motel guest and who receives a room, lodging, or accommodation that is subject to the tax levied under this Code section. Every such guest subject to the tax levied under this Code section shall pay the tax to the person or entity providing the room, lodging, or accommodation. The tax shall be a debt of the person obtaining the room, lodging, or accommodation to the person or entity providing such room, lodging, or accommodation until it is paid and shall be recoverable at law by the person or entity providing such room, lodging, or accommodation in the same manner as authorized for the recovery of other debts. The person or entity collecting the tax from the hotel or motel guest shall remit the tax to the governing authority imposing the tax, and the tax remitted
shall be a credit against the tax imposed by division (i) of this subparagraph on the person or entity providing the room, lodging, or accommodation.

(C) The tax authorized by this Code section shall not apply to charges made for any rooms, lodgings, or accommodations provided to 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. The tax authorized by this Code section shall apply to the fees or charges for any rooms, lodgings, or accommodations during the first ten days of continuous occupancy and shall not apply to charges imposed for any continuous occupancy thereafter. The tax authorized by this Code section shall not apply to charges made for the use of meeting rooms and other such facilities or to any rooms, lodgings, or accommodations provided without charge. The tax authorized by this Code section shall not apply to the charges for any rooms, lodgings, or accommodations furnished for a period of one or more days for use by Georgia state or local governmental officials or employees when traveling on official business.

(D) Except as provided in paragraphs (3), (3.1), (3.2), (3.3), (3.4), (3.5), (3.6), (4), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (5), and (5.1) of this subsection, no tax levied pursuant to this Code section shall be levied or collected at a rate exceeding 3 percent of the charge to the public for the furnishings.

(2) A county or municipality levying a tax as provided in paragraph (1) of this subsection shall in each fiscal year beginning on or after July 1, 1987, expend for the purpose of promoting tourism, conventions, and trade shows a percentage of the total taxes collected under this Code section which is not less than the percentage of such tax collections expended for such purposes during the immediately preceding fiscal year. In addition, if during such immediately preceding fiscal year any portion of such tax receipts was expended for such purposes through a grant to or a contract or contracts with the state, a department of state government, a state authority, or a private sector nonprofit organization, then in each fiscal year beginning on or after July 1, 1987, at least the same percentage shall be expended through a contract or contracts with one or more such entities for the purpose of promoting tourism, conventions, and trade shows. The expenditure requirements of this paragraph shall cease to apply to a county or municipality which levies a tax at a rate in excess of 3 percent, as authorized under paragraphs (3), (3.1), (3.2), (3.3), (3.4), (3.5), (3.6), (4), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (5), and (5.1) of this subsection; and in such case the expenditure requirements of such paragraph of this subsection pursuant to which such tax is levied shall apply instead.

(3) Notwithstanding the provisions of paragraph (1) of this subsection, a county (within the territorial limits of the special district located within the county) or municipality may levy a tax under this Code section at a rate of 5 percent. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph (3)) an amount equal to the amount by which the total taxes collected under this Code section exceed the taxes which would be collected at a rate of 3 percent for the purpose of: (A) promoting tourism, conventions, and trade shows; (B) supporting a facility owned or operated by a state authority for convention and trade show purposes or any other similar or related purposes; (C)
supporting a facility owned or operated by a local government or local authority for convention and trade show purposes or any other similar or related purposes, if a written agreement to provide such support was in effect on January 1, 1987, and if such facility is substantially completed and in operation prior to July 1, 1987; (D) supporting a facility owned or operated by a local government or local authority for convention and trade show purposes or any other similar or related purposes if construction of such facility is funded or was funded prior to July 1, 1990, in whole or in part by a grant of state funds or is funded on or after July 1, 1990, in whole or substantially by an appropriation of state funds; (E) supporting a facility owned by a local government or local authority for convention and trade show purposes and any other similar or related purposes if construction of such facility is substantially funded or was substantially funded on or after February 28, 1985, by a special county 1 percent sales and use tax authorized by Article 3 of Chapter 8 of this title, as amended and if such facility was substantially completed and in operation prior to December 31, 1993; or (F) for some combination of such purposes. Amounts so expended shall be expended only through a contract or contracts with the state, a department of state government, a state authority, a convention and visitors bureau authority created by local Act of the General Assembly for a municipality, or a private sector nonprofit organization, or through a contract or contracts with some combination of such entities, except that amounts expended for purposes (C) and (D) may be so expended in any otherwise lawful manner.

(3.1) Notwithstanding any other provision of this subsection, a county (within the territorial limits of the special district located within the county) and the municipalities within a county in which a trade and convention center authority has been created by intergovernmental contract between a county and one or more municipalities located therein, and which trade and convention center authority is in existence on or before March 21, 1988, and which trade and convention center authority has not constructed or operated any facility before March 21, 1988, may levy a tax under this Code section at a rate of 6 percent. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph (3.1)) an amount equal to at least 62 1/2 percent of the total taxes collected at the rate of 6 percent for the purpose of: (A) promoting tourism, conventions, and trade shows; (B) funding, supporting, acquiring, constructing, renovating, improving, and equipping buildings, structures, and facilities, including, but not limited to, a trade and convention center, exhibit hall, conference center, performing arts center, accommodations facilities including food service, or any combination thereof, for convention, trade show, athletic, musical, theatrical, cultural, civic, and performing arts purposes and other events and activities for similar and related purposes, acquiring the necessary property therefor, both real and personal, and funding all expenses incident thereto, and supporting, maintaining, and promoting such facilities owned, operated, or leased by or to the local trade and convention center authority; or (C) for some combination of such purposes; provided, however, that at least 50 percent of the total taxes collected at the rate of 6 percent shall be expended for the purposes specified in subparagraph (B) of this paragraph (3.1). Amounts so expended shall be expended only through a contract or contracts with the state, a department of state government, a state authority, a convention and visitors bureau authority created by local Act of the General Assembly for a municipality, a local building authority created by local
constitutional amendment, and a trade and convention center authority created by intergovernmental contract between a county and one or more municipalities located therein, or a private sector nonprofit organization or through a contract or contracts with some combination of such entities. The aggregate amount of all excise taxes imposed under this paragraph (3.1) and all sales and use taxes, and other taxes imposed by a county or municipality, or both, shall not exceed 13 percent. Any tax levied pursuant to this paragraph (3.1) shall terminate not later than December 31, 2029, provided that during any period during which there remains outstanding any obligation issued to fund a facility as contemplated by this paragraph (3.1), secured in whole or in part by a pledge of a tax authorized under this Code section, the powers of the counties and municipalities to impose and distribute the tax imposed by this paragraph (3.1) shall not be diminished or impaired by the state and no county or municipality levying the tax imposed by this paragraph (3.1) shall cease to levy the tax in any manner that will impair the interests and rights of the holder of any such obligation. This proviso shall be for the benefit of the holder of any such obligation and, upon the issuance of any such obligation by a building authority created by local constitutional amendment, shall constitute a contract with the holder of such obligation. Notwithstanding any other provision of this Code section to the contrary, as used in this paragraph (3.1), the term: "fund" or "funding" shall include the cost and expense of all things deemed necessary by a building authority created by local constitutional amendment for the construction and operation of a facility or facilities including but not limited to the study, operation, marketing, acquisition, construction, financing, including the payment of principal and interest on any obligation of the building authority created by local constitutional amendment and any obligation of the building authority created by local constitutional amendment to refund any prior obligation of the building authority created by local constitutional amendment, development, extension, enlargement, or improvement of land, waters, property, streets, highways, buildings, structures, equipment, or facilities and the repayment of any obligation incurred by an authority in connection therewith; "obligation" shall include bonds, notes, or any instrument creating an obligation to pay or reserve moneys and having an initial term of not more than 37 years; and "facility" or "facilities" shall mean any of the buildings, structures, and facilities described in subparagraph (B) of this paragraph (3.1) and any associated parking areas or improvements originally owned or operated incident to the ownership or operation of such facility used for any purpose or purposes specified in subparagraph (B) of this paragraph (3.1) by a building authority created by local constitutional amendment.

(3.2) Notwithstanding the provisions of paragraph (1) of this subsection, a county (within the territorial limits of the special district located within the county) and the municipalities within a county in which a trade and convention center facility is substantially funded by a special county 1 percent sales and use tax authorized by Article 3 of Chapter 8 of this title, as amended, which tax was levied prior to January 1, 1994, and is substantially funded by a state grant or grants authorized on or before January 1, 1996, may levy a tax under this Code section at a rate of 6 percent. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph (3.2)) an amount equal to 33 1/3 percent of the total taxes collected at the rate of 6 percent for the purpose of promoting tourism, conventions, and trade shows under a contract with a private
sector nonprofit organization as defined in subparagraph (A) of paragraph (8) of this subsection. In addition to the amounts required to be expended above, a county or municipality levying a tax pursuant to this paragraph shall further expend (in each fiscal year during which the tax is collected under this paragraph (3.2)) an amount equal to 16 2/3 percent of the total taxes collected at the rate of 6 percent for the purpose of either marketing or operating trade and convention facilities. Marketing and operating expenditures may include a preopening marketing program for such a facility and an escrow account accrued prior to opening such facility to cover operating expenses to be incurred after the opening of such a facility. In the event such facility is not constructed, collected funds may be used for any lawful purpose relating to tourism by the county or municipality levying a tax pursuant to this paragraph.

(3.3) Notwithstanding the provisions of paragraph (1) of this subsection, a county (within the territorial limits of the special district located within the county) and the municipalities within a county in which a trade and convention center facility is substantially funded by a special county 1 percent sales and use tax authorized by Article 3 of Chapter 8 of this title, as amended, which tax was levied prior to January 1, 1994, and which facility was completed and in operation prior to December 31, 1994, and which county and municipalities have not previously levied a 6 percent tax under paragraph (4) of this subsection, may levy a tax under this Code section at a rate of 6 percent. A county or municipality levying a tax pursuant to this paragraph shall expend for the purpose of promoting tourism, conventions, and trade shows in each fiscal year during which the tax is collected under this paragraph (3.3) an amount which is equal to (A) an amount which is not less than the amount which would have been spent if the tax rate had not been increased to 6 percent and if the same percentage of tax collections expended for such purposes during the immediately preceding fiscal year were expended for such purposes during the current fiscal year plus (B) an amount equal to 16 2/3 percent of the total taxes collected at the rate of 6 percent.

(3.4) Notwithstanding the provisions of paragraph (1) of this subsection, a county (within the territorial limits of the special district located within the county) and municipalities within a county in which community auditorium or theater facilities owned and operated by the municipality have been renovated which renovations are completed substantially on or before July 1, 1995, and which county and municipalities have not previously levied a 6 percent tax under paragraph (4) of this subsection may levy a tax under this Code section at a rate of 6 percent. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph (3.4)) an amount equal to 33 1/3 percent of the total taxes collected under this subparagraph for the purpose of promoting tourism, conventions, and trade shows under a contract with a private sector nonprofit organization defined in subparagraph (A) of paragraph (8) of this subsection. In addition to the amounts required to be expended above, a county or municipality levying a tax pursuant to this paragraph shall further expend (in each fiscal year during which the tax is collected under this paragraph (3.4)) an amount equal to 16 2/3 percent of the total taxes collected at the rate of 6 percent for the purpose of either marketing or operating community auditorium or theater facilities or community convention or trade center of which the theater or auditorium is a part. Marketing and operating expenditures may include a preopening marketing program.
for such facilities and an escrow account accrued prior to opening such facilities to cover operating expenses to be incurred after the opening of such facilities.

(3.5) Notwithstanding the provisions of paragraph (1) of this subsection, a local consolidated government (within the territorial limits of the special district located within the county the boundary of which is conterminous with that of such local consolidated government) may levy a tax under this Code section at a rate of 6 percent. A local consolidated government levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph (3.5)) an amount equal to the amount by which the total taxes collected under this Code section exceed the taxes which would be collected at a rate of 3 percent for the purpose of promoting tourism, conventions, and trade shows through a contract with a private sector nonprofit organization. In addition to the amounts thus required to be expended, a local consolidated government levying a tax pursuant to this paragraph shall further expend (in each fiscal year during which the tax is collected under this paragraph (3.5)) an amount equal to 16 2/3 percent of the total taxes collected at the rate of 6 percent for the purpose of supporting a civic center owned and operated by the local consolidated government.

(3.6) Notwithstanding the provisions of paragraph (1) of this subsection, a county (within the territorial limits of the special district located within the county) and municipalities within a county in which an attraction honoring the inventor of the cotton gin is planned, owned, or operated by the municipality may levy a tax under this Code section at a rate of 6 percent. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph (3.6)) an amount equal to 83 1/3 percent of the total taxes collected at the rate of 6 percent for the purpose of promoting tourism, conventions, and trade shows; and an amount equal to 16 2/3 percent of the total taxes collected at the rate of 6 percent for the purpose of constructing, marketing, or operating an attraction honoring the inventor of the cotton gin. Marketing and operating expenditures may include a preopening marketing program for such facility and an escrow account accrued prior to opening such facility to cover operating expenses to be incurred after the opening of such facility.

(4) Notwithstanding any other provision of this subsection, a county (within the territorial limits of the special district located within the county) or municipality may levy a tax under this Code section at a rate of 6 percent. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph (4)) an amount equal to at least 43 1/3 percent of the total taxes collected at the rate of 6 percent for the purpose of: (A) promoting tourism, conventions, and trade shows; (B) supporting a facility owned or operated by a state authority for convention and trade show purposes or any other similar or related purposes; (C) supporting a facility owned or operated by a local authority or local government for convention and trade show purposes or any other similar or related purposes, if a written agreement to provide such support was in effect on January 1, 1987, and if such facility is substantially completed and in operation prior to July 1, 1987; (D) supporting a facility owned or operated by a local government or local authority for convention and trade show purposes or any other similar or related purposes if construction of such facility is funded or was funded.
prior to July 1, 1990, in whole or in part by a grant of state funds or is funded on or after July 1, 1990, in whole or substantially by an appropriation of state funds; (E) supporting a facility owned by a local government or local authority for convention and trade show purposes and any other similar or related purposes if construction of such facility is substantially funded or was substantially funded on or after February 28, 1985, by a special county 1 percent sales and use tax authorized by Article 3 of Chapter 8 of this title, as amended, and such facility was substantially completed and in operation prior to December 31, 1993; or (F) for some combination of such purposes. Amounts so expended shall be expended only through a contract or contracts with the state, a department of state government, a state authority, a convention and visitors bureau authority created by local Act of the General Assembly for a municipality, or a private sector nonprofit organization, or through a contract or contracts with some combination of such entities, except that amounts expended for purposes (C) and (D) may be so expended in any otherwise lawful manner. In addition to the amounts required to be expended above, a county or municipality levying a tax pursuant to this paragraph (4) shall further expend (in each fiscal year during which the tax is collected under this paragraph (4)) an amount equal to at least 1 percent of the total taxes collected at the rate of 6 percent for the purpose of supporting a museum, aquarium or amusement park, or an amount equal to at least 16 2/3 percent of the total taxes collected at the rate of 6 percent for the purpose of construction or expansion of either: (A) a facility owned or operated by a state authority for convention and trade show purposes or any other similar or related purposes; (B) a facility owned or operated by a local authority or local government for convention and trade show purposes or any other similar or related purposes, if such support is provided to a governmental entity with which the county or municipality levying the tax had in effect on January 1, 1987; a contractual agreement concerning governmental support of a convention and trade show facility; (C) a facility owned or operated for convention and trade show purposes, visitor welcome center purposes, or any other similar or related purposes by a convention and visitors bureau authority created by local Act of the General Assembly for a municipality; (D) a facility owned or operated for convention and trade show purposes or any other similar or related purposes by a columbarium and exhibit hall authority created by local Act of the General Assembly for a county and one or more municipalities therein; (E) a facility owned by a local government or local authority for convention and trade show purposes and any other similar or related purposes if construction of such facility is substantially funded or was substantially funded on or after February 28, 1985, by a special county 1 percent sales and use tax authorized by Article 3 of Chapter 8 of this title, as amended, and such facility was substantially completed and in operation prior to December 31, 1993; or (F) a system of bicycle or pedestrian trails or walkways or both connecting a historic district within the levying county or municipality and surrounding areas (and with respect to this purpose (F) construction and expansion shall include acquisition and development), if not later than December 1, 1993, the county or municipality has adopted ordinances, resolutions, or contracts which: (i) designate such historic district; (ii) obligate the county or municipality to provide funds to promote tourism to a historic district owners and business association which qualifies as a private sector nonprofit organization under subparagraph (a)(8)(A) of this Code section and Section 501(c)(6) of the Internal Revenue Code; (iii) provide a "comprehensive plan" as provided for in Chapters 70 and 71 of Title 36; (iv) provide a transportation plan as a component of
such comprehensive plan; and (v) provide a recreation plan which
is designed to identify recreation needs through the year 2000 and
which includes provisions for such system of trails or walkways or
both; provided that the authority to expend funds for such system
of trails or walkways or both shall expire when all capital costs
of the initial acquisition, construction, and development of such
system as identified in the relevant plan have been paid and in no
event later than July 1, 2002. Amounts so expended to meet such
16 2/3 percent expenditure requirement shall not be subject to the
foregoing provisions of this paragraph requiring expenditure
through a contract or contracts with certain entities.

(4.1) Notwithstanding any other provision of this subsection, a
county (within the territorial limits of the special district
located within the county) or municipality within a county in
which a coliseum authority has been created by local Act of the
General Assembly and which authority is in existence on or before
July 1, 1963, for the purpose of owning or operating a facility,
may levy a tax under this Code section at a rate of 7 percent. A
county or municipality levying a tax pursuant to this paragraph
shall expend (in each fiscal year during which the tax is
collected under this paragraph (4.1)) an amount equal to at least
62 1/2 percent of the local taxes collected at the rate of 7
percent for the purpose of: (A) promoting tourism, conventions,
and trade shows; (B) funding and supporting a facility owned or
operated by such coliseum authority; or (C) for some combination
of such purposes. Amounts so expended shall be expended only
through a contract or contracts with the state, a department of
state government, a state authority, a convention and visitors
bureau authority created by local Act of the General Assembly for
a municipality, a local coliseum authority, or a private sector
nonprofit organization, or through a contract or contracts with
some combination of such entities, except that amounts expended
for purpose (B) may be so expended in any otherwise lawful manner
without the necessity of a contract. The aggregate amount of all
excise taxes imposed under this paragraph (4.1) and all sales and
use taxes, and other taxes imposed by a county or municipality, or
both, shall not exceed 12 percent. Any tax levied pursuant to
this paragraph (4.1) shall terminate not later than December 31,
2028, provided that during any period during which there remains
outstanding any obligation which is incurred prior to January 1,
1995, issued to fund a facility as contemplated by this paragraph
(4.1), and secured in whole or in part by a pledge of a tax
authorized under this Code section, the powers of the counties and
municipalities to impose and distribute the tax imposed by this
paragraph (4.1) shall not be diminished or impaired by the state
and no county or municipality levying the tax imposed by this
paragraph (4.1) shall cease to levy the tax in any manner that
will impair the interest and rights of the holders of any such
obligation. This proviso shall be for the benefit of the holder
of any such obligation and, upon the issuance of any such
obligation by a coliseum and exhibit hall authority, shall
constitute a contract with the holder of such obligations.
Notwithstanding any other provision of this Code section to the
contrary, as used in this paragraph (4.1), the term: "fund" and
"funding" shall include the cost and expense of all things deemed
necessary by a local coliseum authority for the construction,
renovation, and operation of a facility including but not limited
to the study, operation, marketing, acquisition, construction,
finance, development, extension, enlargement, or improvement of
land, waters, property, streets, highways, buildings, structures,
equipment, or facilities, and the repayment of any obligation
incurred by a local coliseum authority in connection therewith;
"obligation" shall include bonds, notes, or any instrument
creating an obligation to pay or reserve moneys incurred prior to January 1, 1995, and having an initial term of not more than 30 years; and "facility" shall mean a coliseum or other facility and any associated parking areas or improvements originally owned or operated incident to the ownership or operation of a facility used for convention and trade show purposes or amusement purposes, educational purposes, or a combination thereof and for fairs, expositions, or exhibitions in connection therewith by a local coliseum authority.

(4.2) Notwithstanding the provisions of paragraph (1) of this subsection, a local consolidated government (within the territorial limits of the special district located within the county the boundary of which is conterminous with that of such local consolidated government) may levy a tax under this Code section at a rate of 7 percent. A local consolidated government levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph (4.2)) an amount equal to the amount by which the total taxes collected under this Code section exceed the taxes which would be collected at a rate of 3 percent as follows: an amount equal to 28.58 of the total taxes collected at the rate of 7 percent for the purpose of promoting tourism, conventions, and trade shows through a contract with a private sector nonprofit organization, an authority created by local Act of the General Assembly, or through a contract or contracts with any combination of such entities; an amount equal to 14.29 percent of the total taxes collected at the rate of 7 percent for the purpose of supporting a civic center owned or operated, or both, by the local consolidated government; and an amount equal to 14.29 percent of the total taxes collected at the rate of 7 percent for the purpose of maintaining and operating a performing arts facility.

(4.3) Notwithstanding the provisions of paragraph (1) of this subsection, a county (within the territorial limits of the special district located within the county) or municipality may levy a tax under this Code section at a rate of 7 percent. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph (4.3)) amounts as follows: an amount equal to 28.58 percent of the total taxes collected at the rate of 7 percent for the purpose of promoting tourism, conventions, and trade shows which amount shall be expended only through a contract or contracts with the state, a department of state government, a state authority, an authority created by local Act of the General Assembly, or a private sector nonprofit organization, or through a contract or contracts with some combination of such entities; and an amount equal to 28.58 percent of the total taxes collected at the rate of 7 percent for the purpose of supporting a conference and convention center facility or similar facility owned or operated by an authority created by local Act of the General Assembly for convention and conference center purposes or any other similar or related purposes, if a written agreement to provide such support was in effect on or prior to July 1, 1997, and if such conference and convention center facility or similar facility is substantially completed and in operation prior to July 1, 2000, which amounts shall be expended only through a contract or contracts with the state or an authority created by local Act of the General Assembly.

(4.4) Notwithstanding the provisions of paragraph (1) of this subsection, a county (within the territorial limits of the special district located within the county) and municipalities within a county in which community auditorium or theater facilities owned
and operated by the municipality or by a local authority created
by local Act of the General Assembly for such purpose have been
renovated which renovations are completed substantially on or
before January 1, 2000, may levy a tax under this Code section at
a rate of 7 percent. A county or municipality levying a tax
pursuant to this paragraph shall expend (in each fiscal year
during which the tax is collected under this paragraph (4.4)) an
amount equal to 28.58 percent of the total taxes collected at the
rate of 7 percent for the purpose of promoting tourism,
conventions, and trade shows under a contract with a private
sector nonprofit organization defined in subparagraph (A) of
paragraph (8) of this subsection; and an amount equal to 28.58
percent of the total taxes collected at the rate of 7 percent for
the purpose of either marketing or operating community auditorium
or theater facilities or a community convention or trade center of
which the theater or auditorium is a part. Marketing and
operating expenditures may include a preopening marketing program
for such facilities and an escrow account accrued prior to opening
such facilities to cover operating expenses to be incurred after
the opening of such facilities.

(4.5) Notwithstanding the provisions of paragraph (1) of this
subsection, a county (within the territorial limits of the special
district located within the county) or municipality may levy a tax
under this Code section at a rate of 7 percent. A county or
municipality levying a tax pursuant to this paragraph shall expend
(in each fiscal year during which the tax is collected under this
paragraph (4.5)) amounts as follows: (A) an amount equal to 28.58
percent of the total taxes collected at the rate of 7 percent for
the purpose of (i) promoting tourism, conventions, and trade
shows; (ii) supporting a facility owned or operated by a state
authority for convention and trade show purposes or any other
similar or related purposes; (iii) supporting a facility owned or
operated by a local government or local authority for convention
and trade show purposes or any other similar or related purposes;
or (iv) for some combination of such purposes. Amounts so
expended shall be expended only through a contract or contracts
with the state, a department of state government, a state
authority, a convention and visitors bureau authority created by
local Act of the General Assembly for a municipality, or a private
sector nonprofit organization, or through a contract or contracts
with some combination of such entities, except that amounts
expended for purpose (iii) may be so expended in any otherwise
lawful manner; and (B) an amount equal to 28.58 percent of the
total taxes collected at the rate of 7 percent for the purpose of
operating, maintaining, and marketing of a conference center
facility.

(4.6)(A) Notwithstanding any other provision of this subsection,
a county (within the territorial limits of the special district
located within the county) or municipality within a county in
which a convention center authority has been created by local
Act of the General Assembly and which authority is in existence
on or before July 1, 2001, for the purpose of owning or
operating a facility may levy a tax under this Code section at a
rate of 5 percent. A county or municipality levying a tax
pursuant to this paragraph shall expend (in each fiscal year
during which the tax is collected under this paragraph (4.6)) an
amount equal to at least 40 percent of the total taxes collected
at the rate of 5 percent for the purpose of: (A) promoting
tourism, conventions, and trade shows; (B) funding and
supporting a facility owned or operated by such convention and
visitors authority; or (C) for some combination of such
purposes. Amounts so expended shall be expended only through a
contract or contracts with the state, a department of state government, a state authority, a convention center authority created by local Act of the General Assembly for a municipality, or a private sector nonprofit organization, or through a contract or contracts with some combination of such entities, except that amounts expended for purpose (B) may be so expended in any otherwise lawful manner without the necessity of a contract. Any tax levied pursuant to this paragraph (4.6) shall terminate not later than December 31, 2037, provided that during any period during which there remains outstanding any obligation issued to fund a facility as contemplated by this paragraph (4.6), and secured in whole or in part by a pledge of a tax authorized under this Code section, the powers of the counties and municipalities to impose and distribute the tax imposed by this paragraph (4.6) shall not be diminished or impaired by the state, and no county or municipality levying the tax imposed by this paragraph (4.6) shall cease to levy the tax in any manner that will impair the interest and rights of the holders of any such obligation. This proviso shall be for the benefit of the holder of any such obligation and, upon the issuance of any such obligation by a convention center authority, shall constitute a contract with the holder of such obligations. Notwithstanding any other provision of this Code section to the contrary, as used in this paragraph (4.6), the terms "fund" and "funding" shall include the cost and expense of all things deemed necessary by a local convention center authority for the construction, renovation, and operation of a facility including, but not limited to, the study, operation, marketing, acquisition, construction, finance, development, extension, enlargement, or improvement of land, waters, property, streets, highways, buildings, structures, equipment, or facilities, and the repayment of any obligation incurred by a local convention center authority in connection therewith; "obligation" shall include bonds, notes, or any instrument creating an obligation to pay or reserve moneys and having an initial term of not more than 37 years; and "facility" shall mean a convention center or other facility and any associated parking areas or improvements originally owned or operated incident to the ownership or operation of a facility used for convention and trade show purposes or amusement purposes, educational purposes, or a combination thereof and for fairs, expositions, or exhibitions in connection therewith by a local convention center authority.

(B) Notwithstanding any other provision of this subparagraph, a municipality located within a standard metropolitan statistical area recognized by the United States Department of Commerce, Bureau of the Census, which is levying a tax at a rate of 5 percent pursuant to paragraph (3) of this subsection on or before January 1, 1999, and in which an interstate highway is located, shall, on and after April 28, 1999, be authorized to levy and collect a tax under this Code section at a rate of 6 percent. A municipality levying a tax pursuant to this subparagraph shall expend, in each fiscal year during which the tax is collected under this subparagraph, an amount equal to the amount by which the total taxes collected under this subparagraph exceed the taxes which would have been collected at the rate of 5 percent for the purpose of dispensing information about the qualities of such municipality and promoting business in the municipality and to acquire for such use a building located in an area of high density retail businesses within the limits of such municipality. During any period during which there remains outstanding any obligation issued to fund a facility as contemplated by this subparagraph, and secured in whole or in part by a pledge of a tax authorized under this Code.
section, the powers of the counties and municipalities to impose and distribute the tax imposed by this subparagraph shall not be diminished or impaired by the state, and no county or municipality levying the tax imposed by this subparagraph shall cease to levy the tax in any manner that will impair the interest and rights of the holders of any such obligation. This proviso shall be for the benefit of the holder of any such obligation and, upon the issuance of any such obligation by a convention center authority, shall constitute a contract with the holder of such obligations.

(5) Notwithstanding any other provision of this subsection, a county (within the territorial limits of the special district located within the county) or municipality is authorized to levy a tax under this Code section at a rate of 7 percent. A county or municipality levying a tax pursuant to this paragraph shall expend an amount equal to at least 51.4 percent of the total taxes collected prior to July 1, 1990, at the rate of 7 percent and an amount equal to at least 32.14 percent of the total taxes collected on or after July 1, 1990, at the rate of 7 percent for the purpose of: (A) promoting tourism, conventions, and trade shows; (B) supporting a facility owned or operated by a state authority for convention and trade show purposes or any other similar or related purposes; (C) supporting a facility owned or operated by a local authority or local government for convention and trade show purposes or any other similar or related purposes, if a written agreement to provide such support was in effect on January 1, 1987, and if such facility is substantially completed and in operation prior to July 1, 1987; (D) supporting a facility owned or operated by a local government or local authority for convention and trade show purposes or any other similar or related purposes if construction of such facility is funded or was funded in whole or in part by a grant of state funds; or (E) for some combination of such purposes. Amounts so expended shall be expended only through a contract or contracts with the state, a department of state government, a state authority, or a private sector nonprofit organization or through a contract or contracts with some combination of such entities, except that amounts expended for those purposes specified in subparagraphs (C) and (D) of this paragraph may be so expended in any otherwise lawful manner. In addition to the amounts required to be expended above, a county or municipality levying a tax pursuant to this paragraph (5) shall further expend (in each fiscal year during which the tax is collected under this paragraph (5)) an amount equal to 14.3 percent of the total taxes collected prior to July 1, 1990, at the rate of 7 percent and an amount equal to 39.3 percent of the total taxes collected on or after July 1, 1990, at the rate of 7 percent toward funding a multipurpose domed stadium facility. Amounts so expended shall be expended only through a contract originally with the state, a department or agency of the state, or a state authority or through a contract or contracts with some combination of the above. Any tax levied pursuant to this paragraph shall terminate not later than December 31, 2020, provided that during any period during which there remains outstanding any obligation which is incurred prior to January 1, 1991, issued to fund a multipurpose domed stadium as contemplated by this paragraph (5), and secured in whole or in part by a pledge of a tax authorized under this Code section, or any such obligation which is incurred to refund such an obligation incurred before January 1, 1991, the powers of the counties and municipalities to impose and distribute the tax imposed by this paragraph (5) shall not be diminished or impaired by the state and no county or municipality levying the tax imposed by this paragraph shall cease to levy the tax in any manner that will impair the interest and rights of the holders of
any such obligation. This proviso shall be for the benefit of the
holder of any such obligation and, upon the issuance of any such
obligation by an authority of the state, shall constitute a
contract with the holder of such obligations.

(5.1) Notwithstanding any other provision of this subsection, a
county (within the territorial limits of the special district
located within the county) and the municipalities within a county
in which a coliseum and exhibit hall authority has been created by
local Act of the General Assembly for a county and one or more
municipalities therein, and which local coliseum and exhibit hall
authority is in existence on or before January 1, 1991, and which
local coliseum and exhibit hall authority has not constructed or
operated any facility before January 1, 1991, may levy a tax under
this Code section at a rate of 8 percent. A county or
municipality levying a tax pursuant to this paragraph shall expend
(in each fiscal year during which the tax is collected under this
paragraph (5.1)) an amount equal to at least 62 1/2 percent of the
total taxes collected at the rate of 8 percent for the purpose of:
(A) promoting tourism, conventions, and trade shows; (B) funding,
supporting, acquiring, constructing, renovating, improving, and
equipping buildings, structures, and facilities, including, but
not limited to, a coliseum, exhibit hall, conference center,
performing arts center, or any combination thereof, for
convention, trade show, athletic, musical, theatrical, cultural,
civic, and performing arts purposes and other events and
activities for similar and related purposes, acquiring the
necessary property therefor, both real and personal, and funding
all expenses incident thereto, and supporting, maintaining, and
promoting such facilities owned, operated, or leased by or to the
local coliseum and exhibit hall authority or a downtown
development authority; or (C) for some combination of such
purposes; provided, however, that at least 50 percent of the total
taxes collected at the rate of 8 percent shall be expended for the
purposes specified in subparagraph (B) of this paragraph (5.1).
Amounts so expended shall be expended only through a contract or
contracts with the state, a department of state government, a
state authority, a convention and visitors bureau authority
created by local Act of the General Assembly for a municipality, a
local coliseum and exhibit hall authority, a downtown development
authority, or a private sector nonprofit organization or through a
contract or contracts with some combination of such entities,
notwithstanding any provision of paragraph (8) of this subsection
to the contrary. The aggregate amount of all excise taxes imposed
under this paragraph (5.1) and all sales and use taxes, and other
taxes imposed by a county or municipality, or both, shall not
exceed 13 percent; provided, however, that any sales tax for
educational purposes which is imposed pursuant to Article VIII,
Section VI, Paragraph IV of the Constitution shall not be included
in calculating such limitation. Any tax levied pursuant to this
paragraph (5.1) shall terminate not later than December 31, 2028,
provided that during any period during which there remains
outstanding any obligation issued to fund a facility as
contemplated by this paragraph (5.1), secured in whole or in part
by a pledge of a tax authorized under this Code section, the
powers of the counties and municipalities to impose and distribute
the tax imposed by this paragraph (5.1) shall not be diminished or
impaired by the state and no county or municipality levying the
tax imposed by this paragraph (5.1) shall cease to levy the tax in
any manner that will impair the interests and rights of the holder
of any such obligation. This proviso shall be for the benefit of
the holder of any such obligation and, upon the issuance of any
such obligation by a local coliseum and exhibit hall authority or
a downtown development authority, shall constitute a contract with
the holder of such obligation. Notwithstanding any other provision of this Code section to the contrary, as used in this paragraph (5.1), the term: "fund" or "funding" shall include the cost and expense of all things deemed necessary by a local coliseum and exhibit hall authority or a downtown development authority for the construction and operation of a facility or facilities including but not limited to the study, operation, marketing, acquisition, construction, financing, including the payment of principal and interest on any obligation of the local coliseum and exhibit hall authority or the downtown development authority and any obligation of the local coliseum and exhibit hall authority or the downtown development authority to refund any prior obligation of the local coliseum and exhibit hall authority or the downtown development authority, development, extension, enlargement, or improvement of land, waters, property, streets, highways, buildings, structures, equipment, or facilities and the repayment of any obligation incurred by an authority in connection therewith; "obligation" shall include bonds, notes, or any instrument creating an obligation to pay or reserve moneys and having an initial term of not more than 37 years; "facility" or "facilities" shall mean any of the buildings, structures, and facilities described in subparagraph (B) of this paragraph (5.1) and any associated parking areas or improvements originally owned or operated incident to the ownership or operation of such facility used for any purpose or purposes specified in subparagraph (B) of this paragraph (5.1) by a local coliseum and exhibit hall authority or a downtown development authority; and "downtown development authority" shall mean a downtown development authority created by local Act of the General Assembly for a municipality pursuant to a local constitutional amendment.

(6) At no time shall a county or municipality levy a tax under more than one paragraph of this subsection. Following the termination of a tax under paragraph (3.1), (3.2), (3.3), (3.4), (3.5), (3.6), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (5), or (5.1) of this subsection, any county or municipality which has levied a tax pursuant to paragraph (3.1), (3.2), (3.3), (3.4), (3.5), (3.6), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (5), or (5.1) of this subsection shall be authorized to levy a tax in the manner and at the rate authorized by either paragraph (1), paragraph (3), or paragraph (4) of this subsection but shall not thereafter be authorized to again levy a tax under paragraph (3.1), (3.2), (3.3), (3.4), (3.5), (3.6), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (5), or (5.1) of this subsection.

(7) As used in this Code section, the term "fund" and "funding" shall include the cost and expense of all things deemed necessary by a state authority for the construction and operation of a multipurpose domed stadium including but not limited to the study, operation, marketing, acquisition, construction, finance, development, extension, enlargement, or improvement of land, waters, property, streets, highways, buildings, structures, equipment, or facilities, and the repayment of any obligation incurred by an authority in connection therewith. The term "obligation" shall include bonds, notes, or any instrument creating an obligation to pay or reserve moneys incurred prior to January 1, 1991, and having an initial term of not more than 30 years. The term "multipurpose domed stadium facility" shall mean a multipurpose domed stadium facility and any associated parking areas or improvements originally owned or operated incident to the ownership or operation of a facility used for convention and trade show purposes by the state, a department or agency of the state, a state authority, or a combination thereof.

(8)(A) For purposes of this Code section, a "private sector nonprofit organization" shall be a chamber of commerce, a convention and visitors bureau, a regional travel association, or any other private group organized for similar purposes which is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986; provided, however, that a county or municipality which has prior to April 1, 1990, contracted for a required expenditure under this Code section with a private group which is exempt from federal income tax under provisions of Section 501(c) of the Internal Revenue Code other than Section 501(c)(6) may continue to contract for required expenditures with such a private group.

(B) For purposes of this Code section, "state authority" shall mean an authority created by state law which serves a state-wide function including, but not limited to, the Geo. L. Smith II Georgia World Congress Center Authority, but shall not mean an authority created for support of a local government or a local purpose or function and shall not include authorities such as area planning and development commissions and any organizational entities they may create, regional development centers and any organizational entities they may create, or local water and sewer authorities.

(9)(A) A county or municipality imposing a tax under paragraph (1), (2), (3), (3.1), (3.2), (3.3), (3.4), (3.5), (3.6), (4), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (5), or (5.1) of this subsection shall prior to the imposition of the tax (if the tax is imposed on or after July 1, 1990) and prior to each fiscal year thereafter in which the tax is imposed adopt a budget plan specifying how the expenditure requirements of this Code section will be met. Prior to the adoption of such budget plan, the county or municipality shall obtain from the authorized entity with which it proposes to contract to meet the expenditure requirements of this Code section a budget for expenditures to be made by such organization; and such budget shall be made a part of the county or municipal budget plan.

(B) The determination as to whether a county or municipality has complied with the expenditure requirements of paragraph (2), (3), (3.1), (3.2), (3.3), (3.4), (3.5), (3.6), (4), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (5), or (5.1) of this subsection shall be made for each fiscal year beginning on or after July 1, 1987, as of the end of each fiscal year, shall be prominently reflected in the audit required under Code Section 36-81-7, and shall be determined by: (i) calculating the amount of funds expended or contractually committed for expenditure as provided in paragraph (2), (3), (3.1), (3.2), (3.3), (3.4), (3.5), (3.6), (4), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (5), or (5.1) of this subsection, whichever is applicable, during the fiscal year; and (ii) expressing such amount as a percentage of tax receipts under this Code section during such fiscal year. A county or municipality contractually expending funds to meet the expenditure requirements of paragraph (2), (3), (3.1), (3.2), (3.3), (3.4), (3.5), (3.6), (4), (4.1), (4.2), (4.3), (4.4), (4.5), (4.6), (5), or (5.1) of this subsection shall require the contracting party to provide audit verification that the contracting party makes use of such funds in conformity with the requirements of this subsection.

(10) Nothing in this article shall be construed to limit the power of a county or municipality to expend more than the required amounts, or all, of the total taxes collected under this Code section for the purposes described in paragraph (2), (3), (3.1),
(3.2), (3.3), (3.4), (3.5), (3.6), (4), (4.1), (4.2), (4.3),
(4.4), (4.5), (4.6), (5), or (5.1) of this subsection.

(11) Nothing in this Code section shall be construed to impair, or
authorize or require the impairment of, any existing contract or
contractual rights.

(12) Any action by a local governing authority to impose or change
the rate of the tax authorized under this Code section shall
become effective no sooner than the first day of the second month
following its adoption by the local governing authority.

(b) No tax under this article may be levied or collected by a county
outside the territorial limits of the special district located
within the county.
48-13-52 G
*** CODE SECTION *** 10/15/99

48-13-52.

Each person collecting the tax authorized by this article 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 paying the amount due if the amount due is not delinquent at the time of payment. The rate of the deduction shall be 3 percent of the amount due, but only if the amount due was not delinquent at the time of payment.
48-13-53 G

*** CODE SECTION *** 10/15/99

48-13-53.

Except as otherwise specifically provided in Code Section 48-13-51, the rate of taxation, the manner of imposition, payment, and collection of the tax, and all other procedures related to the tax shall be as provided by each county and municipality electing to exercise the powers conferred by this article.
Any state park operated under the jurisdiction of the Department of Natural Resources which regularly furnishes for value lodge rooms as well as meals and conference or meeting facilities or has a minimum of 20 cabins and which is located in a county or municipality levying a tax under this article shall, as provided in this Code section, agree to collect and remit to the county or municipality within whose taxing jurisdiction the facility is located amounts which are equal to, or partially equal to, the amounts which would be collected and remitted to the county or municipality under the tax levied by the county or municipality under Code Section 48-13-51 if the lodges or cabins were privately operated. The sums so collected and remitted shall only be expended for development, promotion, and advertising of the lodges or cabins from which the money was collected and remitted or for similar purposes of promoting, advertising, stimulating, and developing conventions and tourism in the county or municipality in which the state park is operated as long as said promotion or advertising prominently features the state park facilities or similar facilities operated under the jurisdiction of the Department of Natural Resources.
48-13-55 G

*** CODE SECTION *** 10/15/99

48-13-55.

(a) A charitable trust, or a functionally related business of a charitable trust, which regularly furnishes for value rooms, lodgings, or accommodations shall be subject to local licensure by, or required to pay a business or occupation tax to, a county or municipality only to the extent provided in this Code section. Further, such a charitable trust, or such a functionally related business of a charitable trust, shall be subject to taxes levied under Code Section 48-13-51 only to the extent provided in this Code section.

(b) Any license fee of any type, whether a flat fee or based on gross receipts, charged by a county or municipality to a charitable trust, or to a functionally related business of a charitable trust or any affiliated activity, shall not exceed $200.00 per year.

(c) Any tax levied by a county or municipality under Code Section 48-13-51 shall apply to a charitable trust, or a functionally related business of a charitable trust, only if the levy and collection of the tax is approved in advance in writing by the Board of Natural Resources. The Board of Natural Resources may revoke its approval at will. Amounts collected and remitted under the authority of this Code section shall be expended solely for promoting, attracting, stimulating, and developing conventions and tourism. The expenditure of the funds shall only be made under a written agreement between the charitable trust or its functionally related business and the local government. The agreement governing the expenditure of the funds must be approved in writing by the Board of Natural Resources before any taxes are collected and remitted and before any funds are spent.

(d) For purposes of this Code section, the term "charitable trust" means any trust or other entity covered by Article 6 of Chapter 12 of Title 53. For purposes of this Code section, the term "functionally related business" means a business entity, whether or not incorporated, which is owned by such a charitable trust and which constitutes a functionally related business within the meaning of Section 4942(j)(4) of the Internal Revenue Code.

(e) This Code section (rather than conflicting provisions in Code Section 48-13-51) shall govern the licenses and license fees of, and the levy, collection, and expenditure of the taxes authorized by this article as applied to, a charitable trust or a functionally related business of a charitable trust.
Each county or municipality imposing a tax as authorized by this article shall, as a condition of continuing authorization to impose the tax, annually file with the Department of Community Affairs a report specifying the rate of taxation and amounts collected and expended pursuant to this article. Such report shall be filed in such form and at such times as may be specified by rule of the Department of Community Affairs.
48-13-70 G
*** CODE SECTION *** 10/15/99

48-13-70.

As used in this article, the term "corporation" includes, but is not limited to, associations, professional associations organized pursuant to Chapter 10 of Title 14, and insurance companies.
48-13-71 G
*** CODE SECTION *** 10/15/99

48-13-71.

The following are exempt from the payment of the tax imposed by this article:

(1) Those organizations not organized for pecuniary gain or profit; and

(2) Insurance companies which are separately taxed.
(a) The tax imposed by this article shall be based upon corporate net worth according to the following table:

<table>
<thead>
<tr>
<th>Corporations with Net Worth Including Issued Capital Stock, Paid-in Surplus, and Earned Surplus</th>
<th>Amount of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding $10,000.00</td>
<td>$ 10.00</td>
</tr>
<tr>
<td>Over $10,000.00 and not exceeding $25,000.00</td>
<td>20.00</td>
</tr>
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<td>Over $25,000.00 and not exceeding $40,000.00</td>
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<td>Over $100,000.00 and not exceeding $150,000.00</td>
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<tr>
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<td>200.00</td>
</tr>
<tr>
<td>Over $300,000.00 and not exceeding $500,000.00</td>
<td>250.00</td>
</tr>
<tr>
<td>Over $500,000.00 and not exceeding $750,000.00</td>
<td>300.00</td>
</tr>
<tr>
<td>Over $750,000.00 and not exceeding $1,000,000.00</td>
<td>500.00</td>
</tr>
<tr>
<td>Over $1,000,000.00 and not exceeding $2,000,000.00</td>
<td>750.00</td>
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<tr>
<td>Over $2,000,000.00 and not exceeding $4,000,000.00</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Over $4,000,000.00 and not exceeding $6,000,000.00</td>
<td>1,250.00</td>
</tr>
<tr>
<td>Over $6,000,000.00 and not exceeding $8,000,000.00</td>
<td>1,500.00</td>
</tr>
<tr>
<td>Over $8,000,000.00 and not exceeding $10,000,000.00</td>
<td>1,750.00</td>
</tr>
<tr>
<td>Over $10,000,000.00 and not exceeding $12,000,000.00</td>
<td>2,000.00</td>
</tr>
<tr>
<td>Over $12,000,000.00 and not exceeding $14,000,000.00</td>
<td>2,500.00</td>
</tr>
<tr>
<td>Over $14,000,000.00 and not exceeding $16,000,000.00</td>
<td>3,000.00</td>
</tr>
<tr>
<td>Over $16,000,000.00 and not exceeding $18,000,000.00</td>
<td>3,500.00</td>
</tr>
<tr>
<td>Over $18,000,000.00 and not exceeding $20,000,000.00</td>
<td>4,000.00</td>
</tr>
<tr>
<td>Over $20,000,000.00 and not exceeding $22,000,000.00</td>
<td>4,500.00</td>
</tr>
<tr>
<td>Over $22,000,000.00</td>
<td>5,000.00</td>
</tr>
</tbody>
</table>

(b) With respect to any corporation coming into existence or becoming subject to the tax for the first time for an initial taxable period of less than six months, the tax imposed for such period shall be 50 percent of the tax imposed by this article for an entire year.
48-13-74 G
*** CODE SECTION *** 10/15/99

48-13-74.

For the purpose of ascertaining the corporate net worth tax imposed by this article, the net worth of the corporation shall be presumed to be the net worth as disclosed on the corporation's books and as reflected on the return required to be filed annually by the corporation. In the event the commissioner ascertains that the books of any corporation reporting under this article or the return filed for any corporation reporting under this article, as provided in Code Section 48-13-77, does not disclose the true net worth of the corporation, the net worth of the corporation shall have the value fixed by the commissioner from any information obtained by the commissioner from any source.
(a) For the purpose of ascertaining the corporate net worth tax imposed on a foreign corporation subject to the tax, the corporation shall be deemed to have employed in this state that proportion of its entire outstanding issued capital stock and surplus which its assets in this state and the gross receipts of business done in this state bear to all of its assets and the total gross receipts of business done by the corporation. Receipts shall be deemed to have been derived from business done within this state only if received from products shipped to customers in this state or delivered within this state to customers. In determining gross receipts within this state, receipts from sales negotiated or effected through offices of the taxpayer outside the state and delivered from storage within the state to customers outside the state shall be excluded. Capital stock having no nominal or par value shall be deemed to have the value fixed for the stock by the commissioner from the information contained in the return to be filed by the corporation as provided in Code Section 48-13-77 and from any other information available to the commissioner.

(b) The commissioner may provide by regulation for an alternate method for apportionment of the net worth of a foreign corporation to this state when the formula set forth in subsection (a) of this Code section does not accurately reflect the volume of business done in this state in relation to the total volume of business done by the foreign corporation.
(a) The corporate net worth tax imposed shall be due on the first day of the tax period. The annual tax period shall be the same as the annual tax period adopted by the corporation for state income tax purposes as provided by law. If a corporation does not return income taxes to this state, the tax period shall begin on January 1 and end on December 31 of each calendar year.

(b) The first tax period of a corporation coming into existence or otherwise becoming subject to the tax for the first time shall begin on the date of incorporation or of first becoming subject to the tax and shall end on the day immediately preceding the beginning of the regular annual tax period provided in subsection (a) of this Code section.
48-13-77 G

*** CODE SECTION ***  10/15/99

48-13-77.

Each corporation subject to the tax imposed by this article shall file a return and pay the tax due on the fifteenth day of the third calendar month following the beginning of its tax period. The commissioner may authorize combining the return required by this Code section with the state income tax return required by law. The return shall be signed and sworn to by an officer of the corporation and shall be forwarded to the commissioner.
The tax imposed by this article shall be paid to the commissioner on or before the fifteenth day of the third calendar month beginning with the first calendar month of the tax period. Except as otherwise provided by law, the payment of the tax shall authorize the corporation to exercise the privilege provided in Code Section 48-13-72 in any county of this state. The payment of this tax shall not be construed to relieve a corporation or its agents of any other license or occupation tax.
(a) Each corporation subject to this article which fails to file timely the returns required by this article shall become liable for a penalty of 10 percent of the tax. The penalty shall be collected in the same manner as the tax is collected. The commissioner shall have the authority to extend the time for filing the return when good cause for the extension is shown.

(b) Should the tax imposed by this article remain unpaid after the date prescribed for payment, the delinquent corporation liable for the tax shall be subject to and shall pay, in addition to other penalties incurred, a penalty of 10 percent of the tax for failure to pay the tax when due.

(c) Any tax imposed by this article which remains unpaid after the date prescribed for payment shall bear interest at the rate specified in Code Section 48-2-40 until paid. The interest shall be in addition to all other penalties prescribed by law and shall be collected in the same manner as the tax imposed by this article.
It is declared to be the purpose and intent of the General Assembly that:

(1) Each county and municipality in this state shall be authorized to levy certain excise taxes as provided in this article; and

(2) Funds derived from such tax shall be made available for the purpose of promoting industry, trade, commerce, and tourism; for the provision of convention, trade, sports, and recreational facilities; and for public safety purposes.
As used in this article, the term:

(1) "Rental charge" means the total value received by a rental motor vehicle concern for the rental or lease for 31 or fewer consecutive days of a rental motor vehicle, including the total cash and nonmonetary consideration for the rental or lease including, but not limited to, charges based on time or mileage and charges for insurance coverage or collision damage waiver but excluding all charges for motor fuel taxes or sales taxes.

(2) "Rental motor vehicle" means a motor vehicle designed to carry ten or fewer passengers and used primarily for the transportation of persons that is rented or leased without a driver regardless of whether such vehicle is licensed in this state.

(3) "Rental motor vehicle concern" means a person or legal entity which owns or leases five or more rental motor vehicles and which regularly rents or leases such vehicles to the public for value.
Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the Constitution of this state, there are created within this state 159 special districts. One such district shall exist within the geographical boundaries of each county, and the territory of each district shall include all of the territory within the county except territory located within the boundaries of any municipality that imposes an excise tax on charges to the public for the rental or lease of rental motor vehicles under this article.
(a)(1) The governing authority of each municipality in this state may levy and collect an excise tax upon the rental charge collected by a rental motor vehicle concern when such charge constitutes a taxable event for purposes of sales and use tax under Article 1 of Chapter 8 of this title. Within the territorial limits of the special district located within the county, each county in this state may levy and collect an excise tax upon the rental charge collected by a rental motor vehicle concern when such charge constitutes a taxable event for purposes of sales and use tax under Article 1 of Chapter 8 of this title. The tax levied pursuant to this article shall be levied or collected at the rate of 3 percent of the rental charges. The tax levied pursuant to this article shall be imposed only at the time when and place where a customer pays sales tax with respect to the rental charge. The customer who pays a rental charge that is subject to a tax levied as provided in this article shall be liable for the tax. The tax shall be paid by the customer to the rental motor vehicle concern. The tax shall be a debt of the customer to the rental motor vehicle concern until it is paid and shall be recoverable at law in the same manner as authorized for the recovery of other debts. The rental motor vehicle concern collecting the tax shall remit the tax to the governing authority imposing the tax, and the tax remitted shall be a credit against the tax imposed on the rental motor vehicle concern. Every rental motor vehicle concern subject to a tax levied as provided in this article shall be liable for the tax at the applicable rate on the charges actually collected or the amount of taxes collected from the customers whichever is greater.

(2) A county or municipality levying an excise tax as provided in paragraph (1) of this subsection shall only levy such tax by ordinance which shall specify with particularity the authorized projects or purposes, or both, for which proceeds of the tax are to be expended and shall apply in each fiscal year during which the tax is collected such tax proceeds for the purpose of:

(A) Promoting industry, trade, commerce, and tourism;

(B) Capital outlay projects consisting of the construction of convention, trade, sports, and recreational facilities, or public safety facilities, including the acquiring, constructing, renovating, improving, and equipping of parking facilities, pedestrian walkways, plazas, connections, and other public improvements associated with such convention, trade, sports, and recreational facilities or public safety facilities or the retirement of debt issued with respect to such capital outlay projects; and

(C) Maintenance and operation expenses or security and public safety expenses associated with capital outlay projects funded pursuant to subparagraph (B) of this paragraph.

(3) Amounts collected pursuant to this article may be expended pursuant to a contract or contracts with a county, municipality,
development authority, downtown development authority, urban
redevelopment authority, recreation authority, or any combination
of two or more of such entities. Nothing in this article shall be
construed to limit the formation of intergovernmental contracts
pursuant to the authority granted by Article IX, Section III,
Paragraph I of the Constitution of this state to accomplish the
purposes described in paragraph (2) of this subsection including
the construction and maintenance of facilities located outside the
special district within which the excise tax is levied and
collected and which benefit the special district.

(4) Any tax levied pursuant to this article shall terminate not
later than December 31, 2038. Following the termination of the
tax, any county or municipality which has levied a tax pursuant to
this article shall not thereafter be again authorized to levy a
tax under this article.

(5) No tax shall be imposed under this article on the rental
charge associated with the rental or lease of a rental motor
vehicle if either:

(A) The customer picks up the rental motor vehicle outside this
state and returns it in this state; or

(B) The customer picks up the rental motor vehicle in this state
and returns it outside this state.

(6) Nothing in this Code section shall be construed to impair, or
authorize or require the impairment of, any existing contract or
contractual rights.

(7) Any action by a local governing authority to impose the tax
authorized under this Code section shall become effective no
sooner than the first day of the month following the month of its
adoption by the local governing authority.

(b) No tax under this article may be levied or collected by a county
outside the territorial limits of the special district located
within the county.