

House Bill 107

By: Representatives Powell of the 171<sup>st</sup>, Stephens of the 164<sup>th</sup>, Williamson of the 115<sup>th</sup>, Kelley of the 16<sup>th</sup>, Harrell of the 106<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to excise tax on rooms, lodgings, and accommodations, so as to change certain  
3 definitions regarding such taxes; to provide an effective date; to repeal conflicting laws; and  
4 for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to  
8 excise tax on rooms, lodgings, and accommodations, is amended in Code Section 48-13-50.2,  
9 relating to definitions regarding such taxes, by revising paragraph (2) as follows:

10 "(2) 'Innkeeper' means any person who is subject to taxation under this article for the  
11 furnishing for value to the public any rooms, lodgings, or accommodations."

12 **SECTION 2.**

13 This Act shall become effective upon its approval by the Governor or upon its becoming law  
14 without such approval.

15 **SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.