

House Bill 142

By: Representatives Martin of the 49th, Harrell of the 106th, and Carson of the 46th

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16 All laws and parts of laws in conflict with this Act are repealed.