

House Bill 1429

By: Representatives Newton of the 123rd, Lott of the 122nd, and Fleming of the 121st

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 provide for a local
3 election to exclude residential short-term rentals from certain taxes levied on rooms,
4 lodgings, and accommodations; to provide for terms and conditions; to define a term; to
5 provide for related matters; to provide for an effective date; to repeal conflicting laws; and
6 for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
10 excise tax on rooms, lodgings, and accommodations, is amended by adding a new subsection
11 to Code Section 48-13-51, relating to county and municipal levies on public accommodations
12 charges for promotion of tourism, conventions, and trade shows, to read as follows:

13 "(a.1)(1) As used in this subsection, the term 'residential short-term rental' means the
14 furnishing for value to the public of any room or rooms, lodgings, or accommodations
15 within a single, residential property that is not so used for more than 14 days per year.

16 (2) The following counties, consolidated governments, and municipalities shall be
17 eligible to make the election allowed under paragraph (3) of this subsection:

18 (A) Each consolidated government which is levying a tax under paragraph (4) of
19 subsection (a) of this Code section at the rate of 6 percent;

20 (B) Each county which is levying a tax under paragraph (3) of subsection (a) of this
21 Code section at the rate of 5 percent; and

22 (C) Each municipality which is levying a tax under subparagraph (a)(4.6)(B) of this
23 Code section at the rate of 6 percent.

24 (3) The governing authority of any eligible county, consolidated government, or
25 municipality may elect to exclude residential short-term rentals from the tax that such
26 local government levies under this Code section, provided that such governing authority
27 adopts a resolution by a majority vote that contains a statement expressly excluding
28 residential short-term rentals from such tax.

29 (4) No exclusion elected under paragraph (3) of this subsection shall:

30 (A) Be subject to ratification by a local Act of the General Assembly; or

31 (B) Become effective until the later of the effective date of the resolution or three days
32 after receipt of the resolution by the state revenue commissioner and the commissioner
33 of community affairs.

34 (5) Any exclusion elected under paragraph (3) of this subsection may be rescinded by
35 the adoption of a resolution by majority vote of the governing authority of the jurisdiction
36 with such exclusion in place, provided that the effective date of the rescission shall not
37 occur prior to 180 days of transmittal of such resolution to the state revenue
38 commissioner and the commissioner of community affairs."

39 **SECTION 2.**

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

42

SECTION 3.

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