

The Senate Committee on Finance offered the following substitute to HB 204:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-13-50.3 of the Official Code of Georgia Annotated, relating to  
2 additional tax imposed by innkeepers, forms for reporting, use of funds from additional taxes,  
3 and provisions for termination, so as to modify the definition of the term "innkeeper" in  
4 relation to the motor fuel tax; to provide for related matters; to repeal conflicting laws; and  
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

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8 Code Section 48-13-50.3 of the Official Code of Georgia Annotaed, relating to additional tax  
9 imposed by innkeepers, forms for reporting, use of funds from additional taxes, and  
10 provisions for termination is amended by revising paragraph (2) as follows:

11 "(2) 'Innkeeper' means any person who is subject to taxation under this article for the  
12 furnishing for value to the public a hotel or motel room, but shall not include any  
13 tax-exempt organization under Section 501(c)(3) of the federal Internal Revenue Code  
14 when such organization owns and operates the hotel or motel."

**SECTION 2.**

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16 All laws and parts of laws in conflict with this Act are repealed.