

House Bill 40

By: Representatives Lim of the 98th, Stephens of the 164th, Frye of the 122nd, Martin of the 49th, Holcomb of the 81st, 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 provide for an
3 exemption from county and municipal excise taxes on rooms, lodgings, or accommodations
4 for charges paid by means of hotel/motel vouchers certified by the Department of
5 Community Affairs or any local government designated as an entitlement community; to
6 provide for related matters; to repeal conflicting laws; and 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, relating to excise tax on rooms, lodgings, and
10 accommodations, is amended by revising subsection (h) of Code Section 48-13-51, relating
11 to county and municipal levies on public accommodations charges for promotion of tourism,
12 conventions, and trade shows, as follows:

13 "(h) The tax authorized by this article shall not apply to:

14 (1) Charges made for any rooms, lodgings, or accommodations provided to any persons
15 who certify that they are staying in such room, lodging, or accommodation as a result of
16 the destruction of their home or residence by fire or other casualty;

17 (2) The use of meeting rooms and other such facilities or any rooms, lodgings, or
18 accommodations provided without charge;

19 (3) Any rooms, lodgings, or accommodations furnished for a period of one or more days
20 for use by Georgia state or local governmental officials or employees when traveling on
21 official business. Notwithstanding the availability of any other means of identifying the
22 person as a state or local government official or employee, whenever a person pays for
23 any rooms, lodgings, or accommodations with a state or local government credit or debit
24 card, such rooms, lodgings, or accommodations shall be deemed to have been furnished
25 for use by a Georgia state or local government official or employee traveling on official
26 business for purposes of the exemption provided by this paragraph. For purpose of the
27 exemption provided under this paragraph, a local government official or employee shall
28 include officials or employees of counties, municipalities, consolidated governments, or
29 county or independent school districts; ~~or~~

30 (4) Charges made for continuous use of any rooms, lodgings, or accommodations after
31 the first 30 days of continuous occupancy; or

32 (5) Charges made for any rooms, lodgings, or accommodations if paid for by means of
33 a hotel/motel voucher certified by the Department of Community Affairs or by any local
34 government jurisdiction designated as an entitlement community by the United States
35 Department of Housing and Urban Development."

36 **SECTION 2.**

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