

House Bill 753

By: Representatives Hogan of the 179th, Stephens of the 164th, Jones of the 167th, and Spencer of the 180th

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 the excise tax on rooms, lodgings, and accommodations, so as to exempt nonprofit
3 conference and retreat centers; to provide for related matters; to provide for an effective date;
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to the
8 excise tax on rooms, lodgings, and accommodations, is amended by revising subsections (a)
9 and (b) of Code Section 48-13-50.3, relating to an additional tax imposed by innkeepers, as
10 follows:

11 "(a) As used in this Code section, the term:

12 (1) 'Extended stay rental' means providing for value to the public a hotel or motel room
13 for longer than 30 consecutive days to the same customer.

14 (2) 'Innkeeper' means any person who is subject to taxation under this article for the
15 furnishing for value to the public a hotel or motel room.

16 (3) 'Nonprofit conference and retreat center' means a nonprofit facility that furnishes for
17 value overnight lodging to the public while they are attending seminars, retreats, or other
18 similar learning programs.

19 (4) 'Transportation purposes' means and includes roads, bridges, public transit, rails,
20 airports, buses, seaports, including without limitation road, street, and bridge purposes
21 pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121, and all
22 accompanying infrastructure and services necessary to provide access to these
23 transportation facilities, including general obligation debt and other multiyear obligations
24 issued to finance such purposes.

25 (b) On or after July 1, 2015, each innkeeper in this state shall charge a \$5.00 per night fee
26 to the customer, unless it is an extended stay rental or nonprofit conference and retreat

27 center, for each calendar day a hotel or motel room is rented or leased. The innkeeper shall
28 collect the fee at the time the customer pays for the rental or lease of such hotel or motel
29 room. The innkeeper collecting the fee shall remit the fee on a monthly basis to the
30 department."

31 **SECTION 2.**

32 This Act shall become effective on July 1, 2018.

33 **SECTION 3.**

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