

House Bill 1564

By: Representatives Johnson of the 35th, Parsons of the 40th, Wix of the 33rd, Manning of the 32nd and Buck of the 135th

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 county and municipal taxation of hotel and motel and other rooms, lodgings, and
3 accommodations, so as to provide for felony punishment for the failure to pay; to provide for
4 related matters; to provide for an effective date and applicability; to repeal conflicting laws;
5 and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
9 county and municipal taxation of hotel and motel and other rooms, lodgings, and
10 accommodations, is amended by adding, following Code Section 48-13-58, a new Code
11 Section 48-13-58.1 to read as follows:

12 "48-13-58.1.

13 (a) It shall be unlawful for any innkeeper to knowingly and willfully to convert the funds
14 collected for the benefit of the county or municipality pursuant to this chapter to his or her
15 own use or to any other person's use with the intention of depriving the county or
16 municipality of the funds.

17 (b) Any innkeeper who violates subsection (a) of this Code section shall be guilty of a
18 misdemeanor and, upon conviction thereof, shall be punished by imprisonment for not
19 more than three months. Where the amount due for the tax provided in this chapter is in
20 excess of \$10,000.00, any innkeeper who violates subsection (a) of this Code section shall
21 be guilty of a felony and, upon conviction thereof, shall be punished by imprisonment for
22 not less than one year nor more than ten years."

