

House Bill 321

By: Representatives Dodson of the 94th, Unterman of the 84th, Barnes of the 97th, Teper of the 61st, Seay of the 93rd and others

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to county and municipal taxation of hotel and motel and other rooms, lodgings, and accommodations, so as to change the maximum period of occupancy with respect to which such taxes may be imposed; to provide for exemptions; to provide for related matters; to provide for an effective date and for applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to county and municipal taxation of hotel and motel and other rooms, lodgings, and accommodations, is amended by striking subparagraph (a)(1)(C) and inserting in its place a new subparagraph (a)(1)(C) to read as follows:

"(C)(i) The tax authorized by this Code section shall not apply to charges made for any rooms, lodgings, or accommodations provided to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty.

(ii) The tax authorized by this Code section shall apply to the fees or charges for any rooms, lodgings, or accommodations during the first ~~ten~~ 30 days of continuous occupancy and shall not apply to charges imposed for any continuous occupancy thereafter.

(iii) The tax authorized by this Code section shall not apply to charges made for the use of meeting rooms and other such facilities or to any rooms, lodgings, or accommodations provided without charge.

(iv) The tax authorized by this Code section shall not apply to the charges for any rooms, lodgings, or accommodations furnished for a period of one or more days on behalf of any bona fide charitable organization recognized under Section 501(c)(3)

1 of the Internal Revenue Code of 1986, as amended, for the purpose of providing such
2 rooms, lodgings, or accommodations to the homeless or to battered women.

3 ~~(ii)~~(v) The tax authorized by this Code section shall not apply to the charges for any
4 rooms, lodgings, or accommodations furnished for a period of one or more days for
5 use by Georgia state or local governmental officials or employees when traveling on
6 official business. Notwithstanding the availability of any other means of identifying
7 the person as a state or local government official or employee, whenever a person
8 pays for any rooms, lodgings, or accommodations with a state or local government
9 credit or debit card, such rooms, lodgings, or accommodations shall be deemed to
10 have been furnished for use by a Georgia state or local government official or
11 employee traveling on official business for purposes of the exemption provided by
12 this division."

13 **SECTION 2.**

14 This Act shall become effective July 1, 2001, and shall apply with respect to periods of
15 continuous occupancy of rooms, lodgings, and accommodations commencing on or after that
16 effective date.

17 **SECTION 3.**

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