

House Bill 1029

By: Representatives Channell of the 77<sup>th</sup> and Parrish of the 102<sup>nd</sup>

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 taxation on rooms, lodgings, and accommodations, so as to provide a  
3 certain definition; to provide for an effective date and applicability; to repeal conflicting  
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to  
8 excise taxation on rooms, lodgings, and accommodations, is amended by striking Code  
9 Section 48-13-50.2, relating to definitions, and inserting in lieu thereof the following:

10 "48-13-50.2.

11 As used in this article, the term:

12 (1) 'Convention and visitors bureau authority created by local Act of the General  
Assembly for a municipality' means only those entities that are governed by boards  
13 whose members are nominated by a private sector nonprofit organization; provided,  
14 however, that board members may be subject to approval by the local governing authority  
15 and to removal for cause. Such entities shall not include any such entity that is  
16 delinquent in complying with any provision of this article.

17 (2) 'Innkeeper' means any person who is subject to taxation under this article for  
18 furnishing for value to the public any rooms, lodgings, or accommodations.

19 (2) (3) 'Promoting tourism, conventions, and trade shows' means planning, conducting,  
20 or participating in programs of information and publicity designed to attract or advertise  
21 tourism, conventions, or trade shows."

23 **SECTION 2.**

24 This Act shall become effective upon its approval by the Governor or upon its otherwise  
25 becoming law without such approval; provided, however, as to a convention and visitors

- 1 bureau authority created by local Act of the General Assembly for a municipality before
- 2 January 1, 2003, this Act shall be effective on January 1, 2005.

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**SECTION 3.**

- 4 All laws and parts of laws in conflict with this Act are repealed.