

House Bill 1072

By: Representatives Royal of the 140<sup>th</sup>, Sims of the 130<sup>th</sup>, and Borders of the 142<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 taxes on rooms, lodgings, and accommodations, so as to change certain  
3 definitions regarding such taxes; to provide an effective date; to repeal conflicting laws; and  
4 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  
8 excise taxes on rooms, lodgings, and accommodations, is amended by striking Code Section  
9 48-13-50.2, relating to definitions regarding such taxes, and inserting in its place a new Code  
10 Section 48-13-50.2 to read as follows:

11 "48-13-50.2.

12 As used in this article, the term:

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

15 (2) 'Promoting tourism, conventions, and trade shows' means planning, conducting, or  
16 participating in programs of information and publicity designed to attract or advertise  
17 tourism, conventions, or trade shows."

18 style="text-align:center">**SECTION 2.**

19 This Act shall become effective upon its approval by the Governor or upon its becoming law  
20 without such approval.

21 style="text-align:center">**SECTION 3.**

22 All laws and parts of laws in conflict with this Act are repealed.