

House Bill 120

By: Representative O`Neal of the 146th

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22 All laws and parts of laws in conflict with this Act are repealed.