

House Bill 959

By: Representatives Stephens of the 164th, Sims of the 169th, Lewis of the 15th, and Royal of the 171st

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 the excise tax on rooms, lodgings, and accommodations, so as to provide for a
3 limitation with respect to the maximum amount of excise and sales and use taxes applicable
4 to rooms, lodgings, or accommodations; to provide an effective date; to repeal conflicting
5 laws; 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 the
9 excise tax on rooms, lodgings, and accommodations, is amended by adding a new Code
10 section to read as follows:

11 "48-13-51.1.

12 Notwithstanding any other provision of law to the contrary, the aggregate amount of all
13 excise taxes under this article and all sales and use taxes applicable to the furnishing for
14 value to the public of any room or rooms, lodgings, or accommodations, shall not exceed
15 15 percent with respect to a taxable event."

16 **SECTION 2.**

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

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.