



## DEPARTMENT OF AUDITS AND ACCOUNTS

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March 13, 2008

Honorable Chip Rogers, Chairman  
Senate Finance Committee  
Coverdell Legislative Office Building, Room 325-A  
Atlanta, Georgia 30334

SUBJECT: Fiscal Note  
House Bill 1168 (LC 18 6742)

Dear Chairman Rogers:

The Georgia State University Fiscal Research Center provided the following description of this bill and analysis of its fiscal impact:

This legislation amends Georgia law regarding the excise tax on rooms, lodgings and accommodations. The legislation amends the list of authorized activities on which a county or municipality must spend proceeds of the tax. The legislation does not amend the tax rate or the activities that are subject to the tax. Thus, there is no impact on state tax revenues or on local tax revenues.

Sincerely,

/s/ Russell W. Hinton  
State Auditor

/s/ Trey Childress, Director  
Office of Planning and Budget

RWH/TC/eb/bb