

Senate Bill 244

By: Senator McKoon of the 29th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to provide that sales and use taxes shall not apply to amounts paid by
3 transients to travel agents or intermediaries; to provide that any tax imposed or collected by
4 any municipality or any county on or related to the furnishing of any transient
5 accommodations shall apply solely to amounts actually received by the person or legal entity
6 operating such accommodations and not to amounts paid to travel agents or intermediaries;
7 to provide for related matters; to provide an effective date; to repeal conflicting laws; and for
8 other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 SECTION 1.

11 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
12 amended by revising subparagraph (B) of paragraph (31) of Code Section 48-8-2, relating
13 to definitions relative to state sales and use tax, as follows:

14 "(B) The sale or charges for any room, lodging, or accommodation furnished to
15 transients by any hotel, inn, tourist camp, tourist cabin, or any other place in which
16 rooms, lodgings, or accommodations are regularly furnished to transients for a
17 consideration. This tax shall not apply to rooms, lodgings, or accommodations supplied
18 for a period of 90 continuous days or more nor to amounts paid by a transient directly
19 to a travel agent or intermediary;".

20 SECTION 2.

21 Said title is further amended by revising subparagraph (a)(1)(C) of Code Section 48-13-51,
22 relating to county and municipal levies on public accommodations charges for promotion of
23 tourism, conventions, and trade shows, as follows:

24 "(C) ~~Reserved~~ Notwithstanding any other provision of law to the contrary, any tax
25 imposed or collected by any municipality or any county on or related to the furnishing

26 of any transient accommodations, whether imposed as an excise tax, hotel tax,
27 occupancy tax, or otherwise, shall apply solely to amounts actually received by the
28 person or legal entity operating a hotel, motel, inn, lodge, tourist camp, tourist cabin,
29 campground, or any other place in which rooms, lodging, or accommodations are
30 regularly furnished for value to the public. Under no circumstances shall a travel agent
31 or intermediary be deemed a person or legal entity operating a hotel, motel, inn, lodge,
32 tourist camp, tourist cabin, campground, or any other place in which rooms, lodging,
33 or accommodations are regularly furnished for value to the public unless such travel
34 agent or intermediary actually operates such a facility. This subparagraph is intended
35 to clarify that taxes imposed as an excise tax, hotel tax, occupancy tax, or otherwise
36 shall apply solely to amounts received by operators."

37 **SECTION 3.**

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

40 **SECTION 4.**

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