

House Bill 733

By: Representative Stephens of the 164th

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 tax on rooms, lodgings, and accommodations, so as to reduce the amount
3 of a certain fee imposed by innkeepers and to expand the types of innkeepers that must
4 charge such fee; to repeal conflicting laws; and 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 tax on rooms, lodgings, and accommodations, is amended by revising Code Section
9 48-13-50.3, relating to additional tax imposed by innkeepers, as follows:

10 "48-13-50.3.

11 (a) As used in this Code section, the term:

12 (1) ~~'Extended stay rental' means providing for value to the public a hotel or motel room~~
13 ~~for longer than 30 consecutive days to the same customer.~~

14 ~~(2) 'Innkeeper' means any person who is subject to taxation under this article for the~~
15 ~~furnishing for value to the public a hotel or motel room~~ any rooms, lodging, or
16 accommodations.

17 ~~(3)~~(2) 'Transportation purposes' means and includes roads, bridges, public transit, rails,
18 airports, buses, seaports, including without limitation road, street, and bridge purposes
19 pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121, and all
20 accompanying infrastructure and services necessary to provide access to these
21 transportation facilities, including general obligation debt and other multiyear obligations
22 issued to finance such purposes.

23 (b) ~~Each On or after July 1, 2015, each innkeeper in this state shall charge a \$5.00~~ \$2.50
24 ~~per night fee to the customer, unless it is an extended stay rental, for each calendar day a~~
25 ~~hotel or motel room~~ any room, lodging, or accommodation is rented or leased. The
26 innkeeper shall collect the fee at the time the customer pays for the rental or lease of such

27 ~~hotel or motel room, lodging, or accommodation.~~ The innkeeper collecting the fee shall
28 remit the fee on a monthly basis to the department.

29 (c) The commissioner shall promulgate and make available forms for the use of innkeepers
30 to assist in compliance with this Code section. The commissioner shall promulgate rules
31 and regulations as necessary to implement and administer the provisions of this Code
32 section.

33 (d) It is the intention of the General Assembly, subject to appropriations, that the fees
34 collected pursuant to subsection (b) of this Code section shall be made available and used
35 exclusively for transportation purposes in this state.

36 (e) If the amount collected under this Code section is ever not appropriated for a fiscal year
37 as provided by subsection (d) of this Code section, as determined jointly by the House
38 Budget and Research Office and the Senate Budget and Evaluation Office, then the amount
39 collected shall be reduced by 50 percent. Upon the conclusion of a second fiscal year in
40 which the amount collected is not so appropriated, this Code section shall stand repealed
41 and reserved, and such fees shall cease to be collected, on the date the appropriations Act
42 for such fiscal year becomes effective. Such budget offices shall certify any such lack of
43 appropriation to the Code Revision Commission for purposes of updating the Code in
44 accordance with this subsection."

45 **SECTION 2.**

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