

The Senate Committee on Finance offered the following substitute to HB 694:

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 require electronic filing of certain reports; to exempt the furnishing of  
3 lodging between tax-exempt organizations from the excise tax on lodging to the motor fuel  
4 tax; to provide for related matters; to provide for effective dates and applicability; to repeal  
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
9 amended by revising subsection (a) of Code Section 48-9-8, relating to tax reports from  
10 distributors, as follows:

11 "(a) For the purpose of determining the amount of tax imposed by paragraph (1) of  
12 subsection (a) of Code Section 48-9-3, each distributor shall file electronically with the  
13 commissioner by the twentieth day of each calendar month a report for the preceding  
14 month's activities. By regulation, the commissioner may prescribe the manner by which  
15 such reports are electronically filed and may permit distributors having a quarterly or  
16 annual tax not in excess of amounts set by the commissioner to file quarterly or annual  
17 reports."

18 **SECTION 2.**

19 Said title is further amended by revising subsections (a) and (b) of Code Section 48-13-50.3,  
20 relating to additional tax imposed by innkeepers, as follows:

21 "(a) As used in this Code section, the term:  
22 (1) 'Extended stay rental' means providing for value to the public a hotel or motel room  
23 for longer than 30 consecutive days to the same customer.  
24 (2) 'Innkeeper' means any person who is subject to taxation under this article for the  
25 furnishing for value to the public a hotel or motel room.

26 (3) 'Tax exempt rental' means the furnishing for value of a hotel or motel room by a  
27 tax-exempt organization under Section 501(c)(3) of the federal Internal Revenue Code  
28 that owns and operates the hotel or motel to another tax-exempt organization under  
29 Section 501(c)(3) of the federal Internal Revenue Code.

30 (4) 'Transportation purposes' means and includes roads, bridges, public transit, rails,  
31 airports, buses, seaports, including without limitation road, street, and bridge purposes  
32 pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121, and all  
33 accompanying infrastructure and services necessary to provide access to these  
34 transportation facilities, including general obligation debt and other multiyear obligations  
35 issued to finance such purposes.

36 (b) On or after July 1, 2015, each innkeeper in this state shall charge a \$5.00 per night fee  
37 to the customer, unless it is an extended stay rental or a tax exempt rental, for each calendar  
38 day a hotel or motel room is rented or leased. The innkeeper shall collect the fee at the  
39 time the customer pays for the rental or lease of such hotel or motel room. The innkeeper  
40 collecting the fee shall remit the fee on a monthly basis to the department."

41 **SECTION 3.**

42 (a) Section 1 of this Act shall become effective upon its approval by the Governor or upon  
43 its becoming law without such approval and shall be applicable to returns filed on or after  
44 July 1, 2018.

45 (b) Section 2 of this Act shall become effective July 1, 2018.

46 **SECTION 4.**

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