

House Bill 200

By: Representatives Hogan of the 179th, Stephens of the 164th, Hawkins of the 27th, Dunahoo of the 30th, Hill of the 3rd, and others

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, lodging, and accommodations, so as to exempt certain
3 persons from the tax on hotel and motel rooms for transportation purposes; to provide for
4 related matters; 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, lodging, and accommodations, is amended by revising subsection (b)
9 of Code Section 48-13-50.3, relating to additional tax imposed by innkeepers, forms for
10 reporting, use of funds from additional taxes, and provisions for termination, as follows:

11 "(b) On or after July 1, 2015, each innkeeper in this state shall charge a \$5.00 per night fee
12 to the customer, unless it is an extended stay rental, for each calendar day a hotel or motel
13 room is rented or leased; provided, however, that this charge shall not be applied to an
14 individual renting or leasing a room who is employed by or on behalf of or is representing
15 a nonprofit organization that is recognized as a Section 501(c)(3) organization under the
16 federal Internal Revenue Code. The innkeeper shall collect the fee at the time the customer
17 pays for the rental or lease of such hotel or motel room. The innkeeper collecting the fee
18 shall remit the fee on a monthly basis to the department. An individual claiming an
19 exemption under this subsection based upon his or her affiliation with a Section 501(c)(3)
20 organization shall certify such affiliation on a form promulgated by the commissioner
21 which shall be filed with the innkeeper at the time of payment for the rental or lease of the
22 hotel or motel room."

23 style="text-align:center">**SECTION 2.**

24 All laws and parts of laws in conflict with this Act are repealed.