

House Bill 1545

By: Representatives Gambill of the 15th, Stephens of the 164th, Frye of the 118th, and Gunter of the 8th

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 provide for certain
3 information related to taxable transactions to be kept and preserved by innkeepers; to provide
4 for an effective date and applicability; to provide for related matters; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
9 excise tax on rooms, lodgings, and accommodations, is amended by revising Code Section
10 48-13-53.4, relating to records and books, as follows:

11 "48-13-53.4.

12 (a) Each innkeeper required to make a return and pay any tax under this article shall keep
13 and preserve:

14 (1) Suitable records of the charges taxable under this article, which shall include for each
15 taxable transaction the average daily rate, the dates of arrival and departure, and the
16 address of the room or rooms, lodging, or accommodations that were furnished; and

17 (2) Other books of account which are necessary to determine the amount of tax due.
18 (b) All books, invoices, and other records required by this Code section to be kept shall
19 be open to examination at all reasonable hours by the governing authority imposing a tax
20 under this article."

21 **SECTION 2.**

22 This Act shall become effective on July 1, 2022, and shall be applicable to returns made on
23 or after such date.

24 **SECTION 3.**

25 All laws and parts of laws in conflict with this Act are repealed.