House Bill 1564 (COMMITTEE SUBSTITUTE)

By: Representatives Johnson of the 35th, Parsons of the 40th, Wix of the 33rd, Manning of the 32nd and Buck of the 135th

A BILL TO BE ENTITLED

AN ACT

To amend Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to the excise tax on rooms, lodgings, and accommodations, so as to provide for criminal penalties with respect to the failure to make returns and pay taxes due; to provide for related matters; to provide for an effective date and applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to the excise tax on rooms, lodgings, and accommodations, is amended by adding a new Code section immediately following Code Section 48-13-58, to be designated Code Section 48-13-58.1, to read as follows:

"48-13-58.1.

(a) It shall be unlawful for any innkeeper to fail to make a return and pay the taxes due under this article to any applicable governing authority imposing a tax under this article.

(b)(1) If the tax liability is $10,000.00 or less, any person who violates subsection (a) of this Code section shall be guilty of a misdemeanor.

(2) If the tax liability is more than $10,000.00, any person who violates subsection (a) of this Code section shall be guilty of a felony and, upon conviction thereof, shall be punished by imprisonment for not less than one year nor more than ten years."

SECTION 2.

This Act shall become effective July 1, 2002, and shall apply with respect to offenses committed on or after that date. Prior law shall continue to apply with respect to any offense committed prior to that date.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.