

House Bill 492

By: Representatives Crowe of the 118th and Stephens of the 164th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to
2 county and municipal levies on public accommodations charges for promotion of tourism,
3 conventions, and trade shows, so as to repeal an exemption for charges paid for continuous
4 use of rooms, lodgings, or accommodations after the first 30 days of continuous occupancy;
5 to provide for related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to county and
9 municipal levies on public accommodations charges for promotion of tourism, conventions,
10 and trade shows, is amended by revising subsection (h) as follows:

11 "(h) The tax authorized by this article shall not apply to:

12 (1) Charges made for any rooms, lodgings, or accommodations provided to any persons
13 who certify that they are staying in such room, lodging, or accommodation as a result of
14 the destruction of their home or residence by fire or other casualty;

15 (2) The use of meeting rooms and other such facilities or any rooms, lodgings, or
16 accommodations provided without charge; or

17 (3) Any rooms, lodgings, or accommodations furnished for a period of one or more days
18 for use by Georgia state or local governmental officials or employees when traveling on
19 official business. Notwithstanding the availability of any other means of identifying the
20 person as a state or local government official or employee, whenever a person pays for
21 any rooms, lodgings, or accommodations with a state or local government credit or debit
22 card, such rooms, lodgings, or accommodations shall be deemed to have been furnished
23 for use by a Georgia state or local government official or employee traveling on official
24 business for purposes of the exemption provided by this paragraph. For the purpose of
25 the exemption provided under this paragraph, a local government official or employee
26 shall include officials or employees of counties, municipalities, consolidated
27 governments, or county or independent school districts;~~or~~
28 ~~(4) Charges made for continuous use of any rooms, lodgings, or accommodations after~~
29 ~~the first 30 days of continuous occupancy."~~

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SECTION 2.

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