

House Bill 1216

By: Representatives Stephens of the 164<sup>th</sup>, Greene of the 154<sup>th</sup>, Carpenter of the 4<sup>th</sup>, Dempsey of the 13<sup>th</sup>, Jones of the 143<sup>rd</sup>, 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, lodgings, and accommodations, so as to require that any  
3 excise tax on rooms, lodgings, and accommodations be remitted to the Department of  
4 Revenue for disbursement; to provide for the submission of contracts and memoranda of  
5 understanding to facilitate such disbursement; to provide for an itemized list of approved  
6 expenditures accompanying each disbursement; to provide for rules, regulations, and forms;  
7 to provide for conforming changes; to provide for an effective date and applicability; to  
8 provide for related matters; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to  
12 excise tax on rooms, lodgings, and accommodations, is amended by adding a new Code  
13 section to read as follows:

14 "48-13-50.5.

15 (a) Notwithstanding any other provision of this article, any tax levied and collected  
16 pursuant to this article shall be remitted to the department instead of the applicable county

17 or municipality. Each tax return remitting taxes collected under this article shall separately  
18 identify the location of each establishment at which any of the taxes remitted were  
19 collected and shall specify the amount of taxes collected at each establishment for the  
20 period covered by the return in order to facilitate the determination by the commissioner  
21 that all taxes imposed by this article are properly collected and disbursed.

22 (b) Any county or municipality levying a tax authorized under this article shall furnish to  
23 the department all contracts and memoranda of understanding governing the expenditure  
24 of proceeds from such tax.

25 (c) The proceeds of any tax remitted to the department under this article shall be disbursed  
26 as soon as practicable under the terms set forth in contracts and memoranda of  
27 understanding submitted to the department, as required under subsection (b) of this Code  
28 section. The department shall make such disbursements directly to the applicable county  
29 or municipality, applicable destination marketing organization, and any other legal entity  
30 designated as a recipient of the proceeds of such tax in the applicable contract or  
31 memorandum of understanding. The department shall include with each disbursement to  
32 a county or municipality a line item identifying the proceeds of the tax that must be  
33 allocated for tourism product development.

34 (d)(1) The commissioner shall have the power and authority to promulgate such rules  
35 and regulations as shall be necessary for the effective and efficient administration and  
36 enforcement of the remittance and disbursement of the tax authorized to be imposed by  
37 this article.

38 (2) The commissioner shall be authorized to promulgate any rules and forms relative to  
39 the provisions of this article."

40 **SECTION 2.**

41 Said article is further amended by revising division (a)(1)(B)(ii) of Code Section 48-13-51,  
42 relating to county and municipal levies on public accommodation charges for promotion of  
43 tourism, conventions, and trade shows, as follows:

44 "(ii) Any tax levied as provided in this Code section is also imposed upon every  
45 person or entity who is a guest and who receives a room, lodging, or accommodation  
46 that is subject to the tax levied under this Code section. Every such guest subject to  
47 the tax levied under this Code section shall pay the tax to the innkeeper providing or  
48 facilitating the room, lodging, or accommodation. The tax shall be a debt of the  
49 person obtaining the room, lodging, or accommodation to the innkeeper providing or  
50 facilitating such room, lodging, or accommodation until it is paid and shall be  
51 recoverable at law by the innkeeper providing or facilitating such room, lodging, or  
52 accommodation in the same manner as authorized for the recovery of other debts.  
53 The innkeeper collecting the tax from the guest shall remit the tax to the ~~governing~~  
54 ~~authority imposing the tax~~ department, and the tax remitted shall be a credit against  
55 the tax imposed by division (i) of this subparagraph on the innkeeper providing or  
56 facilitating the room, lodging, or accommodation."

57 **SECTION 3.**

58 Said article is further amended by revising Code Section 48-13-53, relating to procedures  
59 relative to excise tax on rooms, lodgings, and accommodations, as follows:

60 "48-13-53.

61 Except as otherwise specifically provided in this article, the rate of taxation, the manner of  
62 imposition, ~~payment, and collection of the tax~~, and all other procedures related to the tax  
63 shall be as provided by each county and municipality electing to exercise the powers  
64 conferred by this article."

65 **SECTION 4.**

66 Said article is further amended by revising Code Section 48-13-53.2, relating to tax returns  
67 and remittances, as follows:

68 "48-13-53.2.

69 (a) Each innkeeper, on or before the twentieth day of each month, shall transmit returns  
70 and remit taxes due to any applicable governing authority imposing a tax under this article  
71 to the department showing the gross charges taxable under this article during the preceding  
72 calendar month. ~~The governing authority imposing the tax may provide by resolution or~~  
73 ~~ordinance for quarterly or annual returns.~~ The returns required by this subsection shall be  
74 made upon forms prescribed, prepared, and furnished by the ~~governing authority imposing~~  
75 ~~the tax~~ department.

76 (b) As used in this subsection, the term 'estimated tax liability' means an innkeeper's tax  
77 liability under this article, adjusted to account for any subsequent change in the rate of tax  
78 imposed under this article or any substantial change in circumstances due to damage to the  
79 premises, based on his or her average monthly payments for the last fiscal year. If the  
80 estimated tax liability of an innkeeper for any taxable period exceeds \$2,500.00, the  
81 innkeeper shall file a return and remit to the ~~governing authority imposing the tax~~  
82 department not less than 50 percent of the estimated tax liability for the taxable period on  
83 or before the twentieth day of the period. The amount of the payment of the estimated tax  
84 liability shall be credited against the amount to be due on the return required under  
85 subsection (a) of this Code section. This subsection shall not apply to any innkeeper unless  
86 during the previous fiscal year the innkeeper's monthly payments exceeded \$2,500.00 per  
87 month for three consecutive months or more."

88

**SECTION 5.**

89 Said article is further amended by revising Code Section 48-13-53.3, relating to taxes,  
90 extensions and returns, and failure of innkeeper to make return and pay required tax, as  
91 follows:

92 "48-13-53.3.

93 (a)(1) The ~~governing authority imposing a tax under this article~~ department may, for  
94 good cause, extend the time for making any returns required under this article for not  
95 more than 30 days.

96 (2) No extension granted pursuant to paragraph (1) of this subsection shall be valid  
97 unless granted in writing upon written application, and then the extension shall only be  
98 valid for a period, as appropriate, of not more than 12 consecutive months or four  
99 consecutive calendar quarters.

100 (3) Upon the grant of any extension authorized by this subsection, the innkeeper shall  
101 remit to the ~~governing authority imposing a tax under this article~~ department on or before  
102 the date the tax would otherwise become due without the grant of the extension an  
103 amount which equals not less than 100 percent of the innkeeper's payment for the  
104 corresponding period of the preceding tax year.

105 (4) No interest or penalty shall be charged by reason of the granting of an extension  
106 pursuant to this subsection during the first ten days of each extension period. Thereafter,  
107 interest shall be collected upon the unpaid balance of the innkeeper's liability at the rate  
108 specified in Code Section 48-2-40.

109 (b) In the event any innkeeper fails to make a return and pay the tax as provided by this  
110 article or makes a grossly incorrect return or a return that is false or fraudulent, the  
111 governing authority imposing a tax under this article shall make an estimate for the taxable  
112 period of taxable charges of the innkeeper. Based upon its estimate, the governing authority  
113 shall assess and collect the taxes, interest, and penalties, as accrued, on the basis of the  
114 assessments."

115 **SECTION 6.**

116 Said article is further amended by revising Code Section 48-13-54, relating to taxes,  
117 extensions and returns, and failure of innkeeper to make return and pay required tax, as  
118 follows:

119 "48-13-54.

120 Any state park operated under the jurisdiction of the Department of Natural Resources, or  
121 a state authority that is administratively attached to the Department of Natural Resources,  
122 which state park or authority regularly furnishes for value lodge rooms as well as meals and  
123 conference or meeting facilities or has a minimum of 20 cabins and which rooms, facilities,  
124 or cabins located in a county or municipality levying a tax under this article shall, as  
125 provided in this Code section, agree to collect and remit to the ~~county or municipality~~  
126 ~~within whose taxing jurisdiction the facility is located~~ department amounts which are equal  
127 to, or partially equal to, the amounts which would be collected and remitted to the ~~county~~  
128 ~~or municipality~~ department under the tax levied by the county or municipality under Code  
129 Section 48-13-51 if such rooms, facilities, or cabins were privately operated. The sums so  
130 collected and remitted shall only be expended for development, promotion, and advertising  
131 of such rooms, facilities, or cabins from which the money was collected and remitted or for  
132 similar purposes of promoting, advertising, stimulating, and developing conventions and  
133 tourism in the county or municipality in which such rooms, facilities, or cabins of the state  
134 park or state authority are located so long as said promotion or advertising prominently  
135 features the state park or state authority rooms, facilities, or cabins."

136 **SECTION 7.**

137 Said article is further amended by revising Code Section 48-13-56, relating to annual report  
138 to department of community affairs, as follows:

139 "48-13-56.

140 Each county or municipality imposing a tax as authorized by this article shall, as a  
141 condition of continuing authorization to impose the tax, annually file with the department  
142 and the Department of Community Affairs a report specifying the rate of taxation and  
143 amounts collected and expended pursuant to this article. Such report shall include the  
144 schedules specified under subparagraph (b)(1)(B) of Code Section 36-81-8 and shall be  
145 filed in such form and at such times as may be specified by rule of the Department of  
146 Community Affairs."

147 **SECTION 8.**

148 Said article is further amended by revising subsection (a) of Code Section 48-13-58.1,  
149 relating to criminal penalties for failure to make return or pay taxes, as follows:

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

152 **SECTION 9.**

153 Said article is further amended by revising subsection (a) of Code Section 48-13-61, relating  
154 to failure to furnish return and punishment, as follows:

155 "(a) It shall be unlawful for any innkeeper subject to this article to fail or refuse to furnish  
156 any return required to be made by this article or to fail or refuse to furnish a supplemental  
157 return or other data required by the department or the governing authority imposing a tax  
158 under this article."

159 **SECTION 10.**

160 This Act shall become effective upon its approval by the Governor or upon its becoming law  
161 without such approval and shall be applicable to all taxable years beginning on or after  
162 January 1, 2027.

163

**SECTION 11.**

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