

House Bill 1353

By: Representative Martin of the 49th

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 exclude usufructs
3 from assessments; to provide for related matters; to repeal conflicting laws; and for other
4 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, lodgings, and accommodations, is amended by revising Code Section
9 48-13-53.5, relating to assessments, as follows:

10 "48-13-53.5.

11 Any assessment of an innkeeper pursuant to this article by the governing authority
12 imposing a tax under this article shall be deemed prima facie correct; provided, however,
13 that usufructs shall not be subject to assessment."

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

15 All laws and parts of laws in conflict with this Act are repealed.