

House Bill 105

By: Representatives Martin of the 49<sup>th</sup>, Newton of the 127<sup>th</sup>, Stephens of the 164<sup>th</sup>, Crowe of the 118<sup>th</sup>, and Blackmon of the 146<sup>th</sup>

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 change certain  
3 definitions regarding such taxes; to provide an effective date; to repeal conflicting laws; and  
4 for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **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 in Code Section 48-13-50.2,  
9 relating to definitions regarding such taxes, by revising paragraph (2) as follows:

10 "(2) 'Innkeeper' means any person who is subject to taxation under this article for the  
11 furnishing for value to the public any rooms, lodgings, or accommodations."

12 **SECTION 2.**

13 This Act shall become effective upon its approval by the Governor or upon its becoming law  
14 without such approval.

15

**SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.