

House Bill 1434

By: Representatives Lim of the 99<sup>th</sup>, Rich of the 97<sup>th</sup>, Stephens of the 164<sup>th</sup>, Holcomb of the 81<sup>st</sup>, Gaines of the 117<sup>th</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 provide for an  
3 exemption from county and municipal excise taxes on rooms, lodgings, or accommodations  
4 for charges paid by hotel/motel vouchers certified by the Department of Community Affairs;  
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 Article 3 of Chapter 13 of Title 48, relating to excise tax on rooms, lodgings, and  
9 accommodations, is amended by revising subsection (h) of Code Section 48-13-51, relating  
10 to county and municipal levies on public accommodations charges for promotion of tourism,  
11 conventions, and trade shows, as follows:

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

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

16 lodging, or accommodation is paid for by a hotel/motel voucher certified by the  
17 Department of Community Affairs;”

18 **SECTION 2.**

19 All laws and parts of laws in conflict with this Act are repealed.