

House Bill 526

By: Representative Stephens of the 164th

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
3 definitions of the term "innkeeper"; to provide for related matters; to repeal conflicting laws;
4 and 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 by revising paragraph (2)
9 of Code Section 48-13-50.2, relating to definitions regarding the excise tax on rooms,
10 lodgings, and accommodations, as follows:

11 "(2) 'Innkeeper' means any person who is subject to taxation under this article for the
12 furnishing for value to the public of any rooms, lodgings, or accommodations and
13 includes, but is not limited to, the owner of a private residence where the private
14 residence does not constitute the residence of the owner for purposes of voter registration
15 or qualifying for elective office as described in Code Section 21-2-217."

16 **SECTION 2.**

17 Said article is further amended by revising paragraph (2) of subsection (a) of Code Section
18 48-13-50.3, relating to additional tax imposed by innkeepers, forms for reporting, use of
19 funds from additional taxes, and provisions for termination, as follows:

20 "(2) 'Innkeeper' means any person who is subject to taxation under this article for the
21 furnishing for value to the public of a hotel or motel room and includes, but is not limited
22 to, the owner of a private residence where the private residence does not constitute the
23 residence of the owner for purposes of voter registration or qualifying for elective office
24 as described in Code Section 21-2-217."

25

SECTION 3.

26 All laws and parts of laws in conflict with this Act are repealed.