

# GEORGIA HOTEL AND MOTEL OPERATORS

On April 2, 1987, Act No. 621 amending section 48-13-51 of the Georgia Code became effective. This Act provides that if an individual's lodging expense is borne by or reimbursable to the guest by a unit of a state or local government, exemption from all local option hotel/motel excise tax should be granted. Sales tax is not exempted under the current sales tax law, since the payment of hotel/motel bills by an employee is not considered to be payment directly by a state agency from appropriated funds. Upon verification of the identity of the state official or employee identified below, Georgia hotel and motel operators are authorized to exempt the individual from any applicable county or municipal lodging excise tax. Sales tax, however, should continue to be charged.

A copy of this notification should be maintained with your tax records to document the individual's status as a state official or employee traveling on official business. If you have any questions, please contact the Fiscal or Accounting Office of the department or agency employing the individual identified below.

## **HOTEL/MOTEL EXCISE TAX EXEMPTION REQUEST** **(TAX EXEMPTION ONLY WHEN YOU PAY WITH YOUR SCHOOL SYSTEM CHECK -** **NO CREDIT CARDS OR PERSONAL CHECKS)**

Official Code of Georgia Annotated Section 18-13-51 (a)(1) states:

*"...no tax shall be levied as provided in this code section upon the fees or charges for any rooms, lodgings, or accommodations furnished for a period of one or more days for use by Georgia state or local government officials or employees when traveling on official business."*

This certifies that:

\_\_\_\_\_  
Name of state or local government official

Was a guest at the

\_\_\_\_\_  
Name of public accommodation granting exemption

\_\_\_\_\_  
Address of public accommodation

The above named individual represented \_\_\_\_\_  
Telephone \_\_\_\_\_, and was on official business for the above named  
agency during the period for which this exemption is requested.

\_\_\_\_\_  
Signature of official or employee

\_\_\_\_\_  
I.D. or Social Security No.

\_\_\_\_\_  
Representative of public accommodation

\_\_\_\_\_  
Date

**To be presented to the Hotel/Motel on or before check-in.**