

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 Georgia state and local government officials or employees traveling on official business should not be charged local, municipal or county excise tax on lodging. Sales tax is not to be exempted under the current sales tax law, since the payment of hotel/motel bills by an employee is not considered to be a payment made directly by a state agency from appropriated funds. Upon verification of identity of the state official or employee identified below, Georgia hotel/motel operators are authorized to exempt the individual from any applicable local, municipal or county 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 individuals 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.

STATE OF GEORGIA EXEMPTION OF THE LOCAL HOTEL/MOTEL EXCISE TAX

CERTIFICATION:
THIS IS TO CERTIFY THAT THE LODGING OBTAINED ON THE DATE(S) IDENTIFIED BELOW WAS REQUIRED IN THE DISCHARGE OF MY OFFICIAL DUTIES FOR THE STATE AND QUALIFIES FOR THE EXEMPTION OF THE LOCAL HOTEL/MOTEL EXCISE TAX UNDER OCGA CHAPTER 48-13, (AMENDED BY ACT 621)

SIGNATURE OF OFFICIAL OR EMPLOYEE X		DATE X
PRINTED OR TYPED NAME OF OFFICIAL OR EMPLOYEE X	TITLE X	
AGENCY REPRESENTED: GEORGIA DEPT OF HUMAN RESOURCES MH/DD/AD		
FISCAL/ACCOUNTING OFFICE CONTACT: Cherri Walker		PHONE 404-657-2337
DATE(S) OF LODGING		