



ATTENTION: GEORGIA HOTEL AND MOTEL OPERATORS

On April 2, 1987, Act Number 621 amending Official Code of Georgia Annotated Section 48-13-51 became effective. This Act provides that Georgia State or local government officials or employees traveling on official business should not be charged county or municipal excise tax on lodging.

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 made 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 certification 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 accounting or fiscal office of the Department or agency employing the individual identified below.

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

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 exemption of the local hotel/motel excise tax under Official Code of Georgia Annotated Chapter 48-13 (as amended by Act 621, Georgia Laws 1987).

Signature of Official or Employee _____ Date _____

PRINT OR TYPE

Name of Official or Employee _____

Title of Official or Employee _____

Agency Represented Catoosa County Public Schools

Accounting/Fiscal Office Contact Blake Stansell Phone No. 706-935-0680

Date(s) of Lodging _____

COLLEGE PARK, GEORGIA ORDINANCES

- **Sec. 11-232. - Collection of tax by lodging provider.**

(a)

Every lodging provider furnishing guest rooms in a hotel in the city shall collect a tax of eight (8) per cent on the amount of rent from the occupant unless an exception is provided under [section 11-233](#). The lodging provider shall provide a receipt to each occupant, which receipt shall reflect both the amount of rent and the amounts of this and other tax applicable. This tax shall be due from the occupant, and shall be collected by the lodging provider at the same time that the rent is collected. The lodging provider shall be liable to the city for the full amount received or collected as tax, whether collected appropriately or inappropriately; and for any amount of tax that should have been collected, but was not.

(b)

Any person who receives or collects the tax or any consideration represented to be the tax from another person holds the amount so collected in trust for the benefit of the city and is liable to the city for the full amount collected, plus penalty and interest.

(c)

An individual who controls or supervises the collection of the tax from another person, or an individual who controls the accounting for or remittance of the tax, and who willfully fails to remit or cause to be remitted the tax is liable as a responsible individual for an amount equal to the tax not remitted or caused to be remitted, plus penalty and interest. The dissolution of a corporation, partnership or other business or fraternal association does not affect a responsible individual's liability under this subsection. Furthermore, the liability imposed by this subsection shall be in addition to any other penalty provided by law.

(Ord. No. 2013-07, § 1, 6-17-13)

- **Sec. 11-233. - Exceptions.**

No tax shall be collected from an occupant after becoming a permanent resident; or from an occupant who certifies in writing that he is staying in such accommodations as a result of his residence having been destroyed by fire or other casualty; or from the United States and the state or any instrumentality of either thereof; or from any official or employee of the state, its units of local government or any other instrumentality of the state, when traveling on official business and presenting written substantiation thereof or paying by state or local government credit or debit card; or from a foreign sovereign enjoying exemption by treaty or consular convention, when presenting substantiation issued by the United States Department of State. Occupancy provided without charge in money or otherwise is not subject to this tax.

(Ord. No. 2013-07, § 1, 6-17-13)

#